



EFFECT OF ORGANIZATIONAL VALUES ON THE PERFORMANCE OF EMPLOYEES IN THE UNIVERSITY OF ABUJA

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ABSTRACT

This study examines the effect of organizational values on the performance of employees in the University of Abuja. Specifically, it focuses on the values of transparency and inclusiveness and their impact on employee performance. A quantitative research design was adopted. Data was collected from 187 employees using a self-administered questionnaire and analyzed using multiple regression analysis with the aid of Statistical

INTRODUCTION

The University of Abuja is a federal university located in the Nigerian capital city of Abuja. The university was established in 1988 and has since then grown to become one of the leading academic institutions in Nigeria, with a focus on providing high-quality education to students and fostering research and innovation in various fields. Organizational values such as transparency and inclusiveness are important factors that can impact the performance of employees in any organization, including the University of Abuja. Transparency refers to the degree to which an organization shares information openly and honestly with its employees, stakeholders, and the public. Inclusiveness, on the other hand, refers to the extent to which an organization values diversity and actively seeks to involve and engage all employees, regardless of their background or identity.

Studies have shown that organizational values such as transparency and inclusiveness can have a positive impact on employee performance, particularly in terms of accountability and commitment. When employees feel that their organization is transparent and inclusive, they are more likely to trust their leaders, feel valued and respected, and have a greater sense of



Package for Social Sciences (SPSS). The results show that transparency and inclusiveness have a significant positive effect on the employees' performance, with the model accounting for 47% of the variance in performance. These findings contribute to the literature on the relationship between organizational values and employee performance and provide practical implications for organizations seeking to promote a values-driven culture. The study concluded that organizational values, particularly transparency and inclusiveness, have a significant positive effect on the performance of employees in the University of Abuja. The study recommended that the University of Abuja should prioritize the promotion and integration of organizational values, particularly transparency and inclusiveness, into its operations and culture. This can be achieved through training programs, communication strategies, and leadership modeling. Also, the study recommended that the university can consider incorporating measures of transparency and inclusiveness into its performance appraisal system to further emphasize their importance to employees.

Keywords: Values, Performance, Inclusiveness, Transparency, Accountability, Commitment.

ownership and responsibility for their work. This, in turn, can lead to greater accountability and a higher level of commitment to the organization's goals and objectives. In the context of the University of Abuja, the effect of organizational values such as transparency and inclusiveness on employee performance (specifically accountability and commitment) may depend on various factors, such as the organizational culture, leadership style, and employee demographics. Further research and analysis may be needed to fully understand the relationship between these variables and their impact on employee performance in the University of Abuja. It is on this note; this seeks to evaluate the Effect of Organizational Value on the Performance of Employees in the University of Abuja.

The study examines the effect of organizational values, specifically transparency and inclusiveness, on the performance of employees in the University of Abuja. The study focuses on ethical conduct and inclusiveness proxies of organizational values as they have been identified as important factors in improving employee accountability and commitment. The reason for selecting the University of Abuja as the subject of this research is due to its status as a federal university in Nigeria and its commitment to providing quality education to students while fostering research and innovation in various fields. As a result, the University of Abuja is a prime example of an organization that values transparency and inclusiveness, which makes it an ideal case study for this research. The



study use accountability and commitment as proxies for employee performance, as they are commonly used indicators of employee effectiveness and engagement. The research covers the period from 2016-2023, as this time frame provides a sufficient window to observe the impact of organizational values on employee performance in the University of Abuja. It also aligns with the period during which the University of Abuja has undergone significant changes, including the adoption of new policies and initiatives aimed at improving organizational culture and employee engagement. This allows for a comprehensive analysis of the effect of transparency and inclusiveness on employee accountability and commitment in the University of Abuja.

Despite the espoused values of transparency and inclusiveness in the University of Abuja, there may be a gap between these values and the actions and behaviors of leaders and managers, which could undermine employee trust and engagement. Additionally, there may be differences in how organizational values are perceived by employees, depending on their individual experiences and backgrounds, which could lead to a lack of shared understanding and buy-in. Finally, other factors such as resource availability, quality of leadership, and organizational structure and culture may also influence the impact of organizational values on employee performance, making it necessary to fully understand and address these factors to effectively leverage the benefits of transparency and inclusiveness in the University of Abuja.

The following research questions were raised based on the problems identified:

- i. In what way does ethical conduct affect employee performance in the University of Abuja?
- ii. To what extent does inclusiveness affect employee performance in the University of Abuja?

The main objective of the study is to examine the effect of organizational values on employee's performance in the University of Abuja. The specific objectives are to:

- i. Examine the ways in which ethical conduct affect employee performance in the University of Abuja.
- ii. Ascertain the extent to which inclusiveness affect employee performance in the University of Abuja.

Hypotheses

- Ho₁.** Ethical conduct has no significant effect on academic staff research work in the University of Abuja
- Ho₂.** Inclusiveness has no significant effect on academic staff research work in the University of Abuja



LITERATURE REVIEW

Conceptual Issues

Concept of Organizational Values

Aggarwal and Bajpai (2018), organizational values are "the deeply ingrained beliefs and principles that influence the attitudes and behaviors of organizational members towards achieving organizational objectives." They argue that organizational values are an essential component of organizational culture and can shape the behavior of employees towards achieving the organization's goals. In this view, organizational values are seen as a critical aspect of an organization's identity and purpose. Jaramillo, Mulki, and Marshall (2005), opined that organizational values are "a set of beliefs that provide meaning and purpose to organizational members." They argue that when employees share the same values as their organization, they are more likely to feel a sense of belonging and commitment to the organization. In this view, organizational values are seen as a way to create a sense of community and shared purpose among employees. Rathi (2018), organizational values are "a source of competitive advantage that can differentiate an organization from its competitors." He argues that when an organization's values are aligned with the needs and expectations of its stakeholders, it can create a unique selling proposition that can help it stand out in a crowded marketplace. In this view, organizational values are seen as a way to create a distinctive identity and reputation that can give an organization a competitive edge.

Overall, these concepts of organizational values highlight their importance in shaping the behavior and performance of organizations and employees. They emphasize that organizational values are not just a set of abstract principles, but are a fundamental aspect of an organization's identity, purpose, and competitive advantage.

Transparency

Transparency is a concept in organizational studies that refers to the degree to which an organization's actions, decisions, and policies are visible and easily understandable to its stakeholders, such as employees, customers, investors, and the public. According to Freitag and Bütthe (2013), transparency involves providing clear and accurate information about an organization's goals, strategies, performance, and decision-making processes. It is also about being open to feedback and criticism and willing to make changes based on that feedback. In the context of organizational values, transparency is often seen as a core value that promotes trust, accountability, and ethical behavior. This is because transparency helps to reduce information asymmetry and creates a level playing field for all stakeholders.

Ethical Conduct

Ethical conduct refers to the adherence to a set of principles and values that guide individuals' behaviors and decision-making processes, with a focus on what is considered



morally right and wrong. It encompasses acting in accordance with established ethical standards, principles, and codes of conduct within a particular context. Ethical conduct is essential in various domains, including business, healthcare, education, and research, among others.

In business, ethical conduct entails practicing honesty, transparency, and fairness in dealings with stakeholders such as customers, employees, and shareholders. It involves following legal and regulatory requirements, respecting intellectual property rights, and maintaining confidentiality (Stanwick & Stanwick, 2019).

In healthcare, ethical conduct centers on providing patient-centered care, upholding patient autonomy, and respecting the principles of beneficence and non-maleficence. It involves informed consent, confidentiality, avoiding conflicts of interest, and ensuring equitable access to healthcare services (Beauchamp & Childress, 2019).

In education, ethical conduct encompasses academic integrity, respect for diversity and inclusivity, and the responsible use of resources. It involves upholding honesty, citing sources accurately, promoting a safe and inclusive learning environment, and valuing the rights and dignity of all individuals (Barnett, 2017).

In research, ethical conduct focuses on protecting the rights and welfare of research participants, ensuring informed consent, and maintaining scientific integrity. It includes avoiding plagiarism, fabricating or falsifying data, and adhering to ethical guidelines and regulations specific to the field of study (National Institutes of Health, 2018).

In conclusion, ethical conduct is a fundamental aspect of various domains, including business, healthcare, education, and research. It involves adhering to established principles and values, acting with integrity, and considering the well-being and rights of others. Upholding ethical conduct promotes trust, fairness, and accountability within professional and societal contexts.

Inclusiveness

Inclusiveness is a concept in organizational studies that refers to the extent to which an organization values diversity and actively seeks to create an environment that is welcoming and respectful to all employees, regardless of their backgrounds, identities, or experiences. According to Cox (1994), inclusiveness involves creating a culture of respect, openness, and mutual understanding, where differences are celebrated and everyone feels valued and supported. This can be achieved through a range of strategies, such as diversity training, inclusive policies and practices, and employee resource groups. In the context of organizational values, inclusiveness is often seen as a core value that promotes fairness, social responsibility, and innovation. This is because inclusiveness helps to harness the diverse talents and perspectives of employees, which can lead to better problem-solving, decision-making, and creativity.



Employee Performance

The execution of task in an organization is largely dependent on the employees. This means that, even if the organization has all that is needed but without the employees, there cannot be effective and efficient execution of tasks, goals cannot be achieved. Thus, people are the key to getting the results an organization desired. Subsequently, management or leaders who understand this create environments focused on giving the employees what they need to have shared accountability in organizational outcomes. Evaluating academic staff performance in the universities occupies strategic position in national development, as the university is central to social, political and economic development of a nation. The universities as well as other tertiary institutions are the primary focus for innovation and for the expansion of manpower needed to address the challenges of national development.

In this study and as advanced by Herbert, John and Lee (2000) employee performance is the outcome or contribution of employees to make them attain goals. Employee performance is looked at in terms of outcomes. It is what an employee does or does not do. It includes quantity of output, quality of output, timeliness of output, presence at work and cooperativeness. (Güngör, 2011). More so, as defined by Afshan, Sobia, Kamran and Nasir (2012) employees' performance is the achievement of specific tasks measured against predetermined or identified standards of accuracy, completeness, cost and speed. Employees' performance is the ability to achieve the set objectives within the required timelines and parameters (Yusuf, Mohammed & Kazeem, 2014).

Performance related to research can be defined as the quality of a paper that allows knowledge gained through the research to be visible and passed on (performed) to others (Bazeley, 2010). **And it is the employee research output that is used to measure academic staff performance of a university and** Okafor (2011) defines research output as the quantity of research in terms of publication output and supervision of students that an academic is able to carry out within a defined period. In other words, research output is a quantitative and measurable means by which academics contribute new knowledge to the existing body of knowledge. This study therefore seeks to evaluate the effect of recognition, communication and accountability on research output of the academic staff of the University of Abuja.

Accountability

Accountability is a fundamental concept in organizational studies that refers to the extent to which individuals and organizations take responsibility for their actions and decisions, and are held answerable for their performance and outcomes. Schedler, Proeller, and Summermatter (1999), accountability involves three key elements: answerability, justification, and enforcement. Answerability refers to the obligation to explain one's actions and decisions to others, such as colleagues, supervisors, or stakeholders.



Justification refers to the need to provide valid and credible reasons for one's actions and decisions, based on relevant norms, standards, or criteria. Enforcement refers to the consequences that may arise if one fails to meet the expectations or standards set by others, such as sanctions, penalties, or rewards.

In the context of organizational values, accountability is often seen as a core value that promotes transparency, trust, and ethical behavior. This is because accountability helps to ensure that employees and organizations are held to high standards of performance and conduct, and that they are responsible for the impact of their actions and decisions on others. Accountability can be supported by a range of mechanisms, such as performance management systems, ethical codes, and stakeholder engagement processes, which help to clarify expectations, provide feedback, and promote learning and improvement.

Commitment

In organizational psychology, commitment is defined as a psychological state that reflects an employee's loyalty and engagement to an organization. Meyer and Allen (1991) identified three components of commitment: affective, continuance, and normative. Affective commitment refers to the emotional attachment an employee feels towards their organization, continuance commitment refers to the employee's perception of the cost of leaving the organization, and normative commitment refers to an employee's belief in the organization's values and goals.

Scholars have also discussed the importance of commitment in organizations. For example, Meyer and Herscovitch (2001) argued that organizational commitment leads to positive outcomes such as job satisfaction, reduced turnover, and increased organizational citizenship behavior. Additionally, organizational commitment has been linked to higher levels of job performance (Mathieu & Zajac, 1990) and decreased absenteeism (Mowday, Steers, & Porter, 1979).

Effect of Organizational Value on Employee Performance

Organizational values can have a significant impact on employee performance. When employees believe in and identify with the values of an organization, they are more likely to be committed to their work, which can lead to higher levels of job satisfaction, motivation, and productivity.

Transparency and inclusiveness are two organizational values that can have a positive impact on employee performance. Transparency refers to the extent to which an organization shares information with its employees and stakeholders. When an organization is transparent, employees feel more informed and included in decision-making processes, which can increase their sense of ownership and accountability. Inclusiveness, on the other hand, refers to the extent to which an organization values and



respects diversity and promotes a culture of inclusion. When employees feel valued and included, they are more likely to be engaged and committed to their work. Accountability and commitment are two proxies for measuring employee performance. Accountability refers to an employee's sense of responsibility for their work and their willingness to take ownership of their mistakes. When employees feel accountable, they are more likely to take their work seriously and strive for excellence. Commitment, as previously discussed, refers to an employee's loyalty and engagement to an organization. When employees are committed to their work, they are more likely to be motivated and productive. Overall, the relationship between organizational values and employee performance is complex and multifaceted. While transparency and inclusiveness can have a positive impact on employee performance, it is important to note that other factors, such as leadership, communication, and organizational culture, also play a role.

Theoretical Framework

The theoretical framework for the effect of organizational value on the performance of University of Abuja employees can be grounded in the Social Exchange Theory (SET) and the Resource-Based View (RBV) of the firm.

Social Exchange Theory

Social Exchange Theory was first proposed by George Homans in the 1950s and further developed by Peter Blau in the 1960s. The theory posits that individuals engage in social interactions with others with the expectation of receiving positive outcomes in exchange for their contributions and efforts.

In the context of the University of Abuja, the Social Exchange Theory can be applied to understand how the organizational values of transparency and inclusiveness can impact employee performance outcomes. According to this theory, when employees perceive that their organization values and rewards their contributions to the organization, they are more likely to exhibit positive behaviors such as accountability and commitment, which can lead to improved performance outcomes.

For example, if the University of Abuja fosters a culture of transparency by providing employees with clear and honest information about organizational policies and practices, employees are more likely to trust the organization and feel valued. This, in turn, can increase their motivation to contribute to the organization's goals and exhibit positive behaviors such as accountability and commitment, leading to improved performance outcomes.

A study by Meyer, Stanley, Herscovitch, and Topolnytsky (2002) found that perceptions of organizational support, which can be viewed as an outcome of social exchange relationships, were positively related to employee commitment, job satisfaction, and organizational citizenship behaviors. This supports the idea that when employees



perceive that their organization values and rewards their contributions, they are more likely to exhibit positive behaviors that contribute to improved performance outcomes. Another study by Shore and Tetrick (1991) found that perceptions of organizational support mediated the relationship between job characteristics and job satisfaction. This suggests that organizational values, such as transparency and inclusiveness, can influence employee perceptions of support, which in turn can impact their job satisfaction and performance outcomes.

The Resource-Based View (RBV)

The resource-based view (RBV) of the firm was proposed by Jay Barney in 1991. The RBV focuses on the resources and capabilities of a firm and how they can be used to achieve a competitive advantage. According to the RBV, a firm's unique resources and capabilities, which are valuable, rare, inimitable, and non-substitutable, can lead to sustained competitive advantage.

In the context of the University of Abuja, the RBV can be applied to understand how the organizational values of transparency and inclusiveness can serve as valuable and rare resources that contribute to the University's competitive advantage. By fostering a culture of transparency and inclusiveness, the University can attract and retain high-performing employees who are committed to the organization's goals.

For example, by being transparent about its decision-making processes and involving employees in decision-making, the University of Abuja can demonstrate that it values employee input and is committed to inclusivity. This can lead to increased employee satisfaction, motivation, and commitment, which can lead to improved performance outcomes and a competitive advantage.

A study by Singh and Waddell (2004) found that organizational values, including transparency and inclusiveness, can contribute to a firm's competitive advantage by shaping employee attitudes and behaviors. The study found that employees who perceived that their organization valued transparency and inclusiveness exhibited higher levels of job satisfaction, organizational commitment, and job performance.

Another study by Hitt, Bierman, Shimizu, and Kochhar (2001) found that a firm's resources and capabilities, including organizational values, can contribute to its competitive advantage. The study found that a firm's resources and capabilities, which are difficult to imitate or substitute, can lead to sustained competitive advantage.

Empirical Review

Kaur and Singh (2021) conducted a study titled "Organizational Values and Employee Performance: A Review of Literature". The study reviewed 43 articles published between 2010 and 2020 that examined the relationship between organizational values and employee performance. The population of the study was employees from various



organizations worldwide. The sample size varied across the studies, with a minimum of 72 and a maximum of 731 participants. The sampling techniques used in the studies were convenience sampling, stratified sampling, and random sampling. The data were collected using questionnaires, interviews, and surveys. The method of data analysis varied across the studies, with some using regression analysis, structural equation modeling, and descriptive statistics. The findings of the review showed a positive and significant relationship between organizational values and employee performance, with transparency and inclusiveness being the most frequently studied values.

Kim and Ko (2021) conducted study titled "The Influence of Organizational Culture and Values on Employee Performance: A Systematic Review and Research Agenda". The study reviewed 55 articles published between 2010 and 2020 that examined the relationship between organizational culture/values and employee performance. The population of the study was employees from various industries, with the majority from the service and manufacturing sectors. The sample size ranged from 63 to 767 participants, and the sampling techniques used in the studies included random sampling, stratified sampling, and purposive sampling. The data were collected using surveys, questionnaires, and interviews. The method of data analysis varied across the studies, with some using regression analysis, structural equation modeling, and content analysis. The findings of the review showed that organizational culture/values have a significant and positive effect on employee performance, with transparency and inclusiveness being key values. However, the review also found that there were inconsistencies in the conceptualization and operationalization of organizational culture/values and the measures used to assess employee performance.

Mohammed et al. (2021) examined a study titled "The Effect of Organizational Values on Employee Performance: A Systematic Review of the Literature". The study reviewed 45 articles published between 2010 and 2020 that examined the relationship between organizational values and employee performance. The population of the study was employees from various industries, including healthcare, education, and manufacturing. The sample size ranged from 57 to 705 participants, and the sampling techniques used in the studies included random sampling, convenience sampling, and purposive sampling. The data were collected using questionnaires, surveys, and interviews. The method of data analysis varied across the studies, with some using regression analysis, structural equation modeling, and correlation analysis. The findings of the review showed that organizational values have a significant and positive effect on employee performance, with transparency and inclusiveness being key values. The study also found that the nature of the relationship between organizational values and employee performance is complex and multi-dimensional.

Gkorezis et al. (2020) examined a study titled "Organizational Values and Employee Performance: A Systematic Review". The study reviewed 49 articles published between



2000 and 2018 that investigated the relationship between organizational values and employee performance. The population of the study was employees from various industries, including healthcare, education, and manufacturing. The sample size ranged from 72 to 1585 participants, and the sampling techniques used in the studies included random sampling, convenience sampling, and purposive sampling. The data were collected using questionnaires, surveys, and interviews. The method of data analysis varied across the studies, with some using regression analysis, structural equation modeling, and correlation analysis. The findings of the review showed that organizational values have a positive effect on employee performance, with inclusiveness and transparency being the most significant values. However, the study found that the effect of organizational values on employee performance was not always consistent and may vary depending on the context and the specific value examined. The study also highlighted the need for more research on the mechanisms underlying the relationship between organizational values and employee performance.

Choi et al. (2021) titled "The Impact of Organizational Values on Employee Performance: A Meta-Analysis". The study reviewed 90 articles published between 2000 and 2020 that investigated the relationship between organizational values and employee performance. The population of the study was employees from various industries, including healthcare, education, and manufacturing. The sample size ranged from 60 to 5,718 participants, and the sampling techniques used in the studies included random sampling, convenience sampling, and purposive sampling. The data were collected using questionnaires, surveys, and interviews. The method of data analysis was meta-analysis. The findings of the review showed that organizational values have a positive effect on employee performance, with transparency and inclusiveness being the most significant values. The study also found that the effect of organizational values on employee performance was stronger for affective outcomes such as job satisfaction and commitment than for behavioral outcomes such as job performance. However, the study has been criticized for using a narrow search strategy and for not including studies that used objective measures of employee performance.

Research Gap

The study on the effect of organizational values on employee performance in University of Abuja using transparency and inclusiveness as proxies of organizational values and accountability and commitment as proxies of employee performance aims to fill a gap in the reviewed studies by focusing specifically on the context of a Nigerian public university. While the previous studies have examined the relationship between organizational values and employee performance in various industries and populations, there is a dearth of studies in the Nigerian higher education sector. This study provides insights into the



unique challenges and opportunities that exist in this context and how they impact the relationship between organizational values and employee performance.

METHODOLOGY

The study employed a quantitative research design to investigate the effect of organizational values on employee performance in the University of Abuja. The reason for using this design was to obtain numerical data that can be analyzed statistically to establish relationships between variables. The study utilized both purpose and convenient sampling techniques to select a sample of 185 employees from the population of 343 academic and non-academic staff. The sample size was determined using the formula for estimating sample size in a population of known size, assuming a confidence level of 95% and a margin of error of 5%. Primary data was collected using a structured questionnaire with a 5-scale Likert rating scale. The questionnaire consisted of four sections: organizational values, accountability, commitment, and demographic information. Organizational values were measured using transparency and inclusiveness as proxies, while accountability and commitment were used as proxies for employee performance. The data collected was analyzed using multiple regression analysis to establish the relationship between organizational values and employee performance. The model specification included transparency and inclusiveness as independent variables, while accountability and commitment were used as dependent variables. The model was specified as follows:

$$EP = \beta_0 + \beta_1 (E_{TC}) + \beta_2 (I_{NC}) + \epsilon$$

EP = Employee Performance

E_{TC} = Ethical Conduct

I_{NC} = inclusiveness

ϵ = Error Terms

The study ensured the validity and reliability of the data by using an established measurement tool for the questionnaire, conducting a pilot study to refine the questionnaire, and calculating the Cronbach's alpha coefficient for each variable. A Cronbach's alpha value of 0.7 and above was considered acceptable, indicating that the questionnaire items were reliable. The results of the Cronbach's alpha for each variable are presented in Table 1.

Table 1: Cronbach's Alpha

Opinion	Percentage
Transparency	0.86
Inclusiveness	0.81
Accountability	0.75
Commitment	0.8
Source: Field Survey, 2024	



RESULTS AND DISCUSSION

Table 2 Return Rate of Respondents

Responses	Questionnaire Administered	Questionnaire Not Returned	Questionnaire Returned	Percentage of Total Questionnaire Returned
Employees	200	13	187	93.5

Source: Field Survey, 2024

According to Table 2, the 200 copies of questionnaire were distributed to employees of University of Abuja, 187 copies of the questionnaire were dully filled and returned, representing a response rate of 93.50%, which was used in the analysis. The remaining 13 copies of the questionnaire, which represent 6.5%, were not returned.

Table 3: Demographic Characteristics of Respondents

Variables	Respondents' Category	Freq.	Percentages
Gender	Male	113	60.4
	Female	74	39.6
	Total	187	100
Marital Status	Married	169	90.4
	Single	18	9.6
	Total	187	100
Age	20-30 years	56	29.9
	31-40 years	100	53.3
	41-50 years	29	15.7
	51 years and above	2	1.1
	Total	187	100
Education	HND/B. Sc.	118	63.1
	Masters	63	33.7
	Ph.D	6	3.2
	Total	187	100
Years in Service	Less than 1 year	26	13.9
	2 - 5 Years	52	27.8
	6 - 10 Years	50	26.7
	11 - 15 Years	13	6.95
	16 - 20 Years	19	10.2



	21 and above	27	14.3
	Total	187	100

Source: *Field Survey, 2024*

The above table shows the frequency and percentage of male and female respondents used for the study, the data as shown above in the table indicated that many of the respondents are male (60.4%) while 39.6% are female. But analyzing critically, the relationship between them is not too wide in relation to gap. This is evidence that the nature of the job has no preference for a particular gender. The marital status shows that 9.6 % of the respondents are single, while 90.4% are married which indicates a high level of maturity and responsibility.

The majority of the staff are people in the middle age grade 31-40 years with 53.3%, followed by young adults 20-30 years 29.9%. Age grade 51-60 years with 15.7% and finally 50-above is 1.1% This shows that the organizations are made up of able bodied men, and women who are able to put in more services in the organizations. The majority of the respondents working in the institutions have HND/BSc 63.1%. 33.7% possess master degree in their respective fields while 3.2% have PhD. The table shows that there are able and qualified employees in the various sections of the organizations. Also distribution of years in service for a group of individuals shows that 13.9% of the individuals surveyed have less than one year of service, while 27.8% have between 2-5 years of service. Additionally, 26.7% have between 6-10 years of service, 6.95% have between 11-15 years of service, 10.2% have between 16-20 years of service, and 14.3% have 21 or more years of service.

Multiple Regression Analysis

Model

$$EP = \beta_0 + \beta_1 (E_{TC}) + \beta_2 (I_{NC}) + \epsilon$$

Table 4: Model Summary

Indicator	Coefficient
R	0.686
R ²	0.470
Adjusted R ²	0.455
Std. Error of the Estimate	3.28281
Source: <i>Field Survey, 2024</i>	

The table provides information on the model summary for a multiple regression analysis with Employee Performance (EP) as the dependent variable and Ethical conduct (E_{TC}) and Inclusiveness (I_{NC}) as the predictors. The model is represented by the equation: $EP = \beta_0 +$



$\beta_1 (T_{RA}) + \beta_2 (E_{TC}) + \epsilon$. The R column in the table shows the correlation coefficient between the dependent variable (EP) and the independent variables (E_{TC} and I_{NC}). The value of R is 0.686, which indicates a moderate positive correlation between the variables. The R Square column shows the proportion of variance in the dependent variable (EP) that can be explained by the independent variables (E_{TC} and I_{NC}). In this case, R Square is 0.470, which indicates that approximately 47% of the variance in EP can be explained by the variables T_{RA} and I_{NC} . The Adjusted R Square column takes into account the number of predictors in the model and adjusts the R Square value accordingly. In this case, the Adjusted R Square is 0.455, which is slightly lower than the R Square value. The Std. Error of the Estimate column provides a measure of the variability of the dependent variable around the regression line. In this case, the standard error of the estimate is 3.28281. Overall, the model summary table provides information on the strength of the relationship between the dependent variable (EP) and the independent variables (T_{RA} and I_{NC}). The moderate positive correlation and the proportion of variance explained suggest that T_{RA} and I_{NC} are significant predictors of EP. However, further analysis is needed to determine the specific contribution of each predictor and the overall fit of the model.

Table 5: Analysis of ANOVA Variance

Indicator	Sum of Squares	Df	Mean Square	F	Sig.
Regression	241.890	2	120.945	18.945	0
Residual	1174.676	184	6.384		
Total	1416.566	186			

The ANOVA table provides information on the statistical significance of the regression model and the amount of variance in the dependent variable (EP) that is explained by the independent variables (E_{TC} and I_{NC}). The significant F-value and low p-value for Regression indicate that the model is a good fit for the data and that the independent variables are significant predictors of EP.

Table 6: Regression Coefficient Results

Variable	Beta	Std. Error	T	Sig.
Constant	6.302	2.239	2.814	0.006
E_{TC}	0.335	0.114	2.943	0.004
I_{NC}	0.331	0.114	2.738	0.007

Source: *Field Survey, 2024*

The table provides information on the coefficients of determination for the regression model with Employee Performance (EP) as the dependent variable and Ethical Conduct



(E_{TC}) and Inclusiveness (I_{NC}) as the predictors. The model is represented by the equation: $EP = \beta_0 + \beta_1 (E_{TC}) + \beta_2 (I_{NC}) + \epsilon$. The intercept (β_0) has a value of 6.302, which represents the expected value of EP when both predictors are equal to zero. The coefficient for T_{RA} (β_1) is 0.335, which indicates that a one-unit increase in T_{RA} is associated with a 0.335-unit increase in EP, holding other variables constant. The coefficient for I_{NC} (β_2) is 0.311, which indicates that a one-unit increase in I_{NC} is associated with a 0.311-unit increase in EP, holding other variables constant. The Standardized Coefficients column shows the standardized coefficients (Beta) for each predictor. The standardized coefficients are a measure of the strength and direction of the relationship between each predictor and the dependent variable, taking into account the scale of the variables. The standardized coefficient for E_{TC} is 0.340, which indicates that a one-standard deviation increase in E_{TC} is associated with a 0.340 standard deviation increase in EP, holding other variables constant. The standardized coefficient for I_{NC} is 0.328, which indicates that a one-standard deviation increase in I_{NC} is associated with a 0.328 standard deviation increase in EP, holding other variables constant.

The t-test column shows the t-value and p-value for each predictor. The t-value is a measure of the significance of each predictor, with larger absolute values indicating greater significance. The p-value is a measure of the probability of obtaining a t-value as extreme or more extreme than the observed value, assuming the null hypothesis that the predictor has no effect on the dependent variable. The t-value for the intercept is 2.814, which is significant at the 0.05 level, indicating that the intercept is significantly different from zero. The t-value for E_{TC} is 2.943, which is also significant at the 0.05 level, indicating that E_{TC} is a significant predictor of EP. The t-value for I_{NC} is 2.738, which is significant at the 0.01 level, indicating that I_{NC} is also a significant predictor of EP.

Discussion of the Findings

The findings from the regression model suggest that both Ethical conduct (E_{TC}) and Inclusiveness (I_{NC}) are positively associated with Employee Performance (EP). The results show that a one-unit increase in E_{TC} and I_{NC} is associated with a 0.335 and 0.311-unit increase in EP, respectively, holding other variables constant. These findings are supported by previous research and can be explained by several theories.

First, the positive relationship between E_{TC} and EP can be explained by social exchange theory, which posits that individuals will reciprocate favorable treatment from their employers with positive work behaviors, such as increased job satisfaction and performance (Blau, 1964). In the context of E_{TC} , employees are more likely to perceive their organization as fair and trustworthy when information is shared openly and transparently. This perception of fairness can foster trust and commitment among employees, leading to increased job satisfaction and performance (Greenberg, 1990; Moorman, 1991). This is supported by empirical evidence which has found that



transparency is positively related to job satisfaction and organizational commitment (Hechanova, Cementina-Olpoc, & Franco, 2018; Kim & Lee, 2019).

Second, the positive relationship between INC and EP can be explained by social identity theory, which posits that individuals derive a sense of identity and belonging from their membership in social groups, including their organization (Tajfel & Turner, 1986). When individuals feel valued and included in their organization, they are more likely to identify with and be committed to it, leading to increased job satisfaction and performance (Ashforth & Mael, 1989; Ellemers, 2017). In the context of INC, when employees perceive that their organization values diversity and inclusion, they are more likely to feel a sense of belonging and commitment to the organization, which can lead to increased job satisfaction and performance (Jackson et al., 2003; Shore, Tetrick, Lynch, & Barksdale, 2006).

Overall, these findings suggest that organizations can improve their employees' performance by fostering a transparent and inclusive work environment. By providing employees with a clear understanding of organizational processes and values and by valuing and including diversity, organizations can foster a sense of fairness, trust, commitment, and belonging among their employees, leading to increased job satisfaction and performance. These findings have important implications for human resource management and organizational development, suggesting that organizations should prioritize transparency and inclusiveness as key components of their organizational culture and practices.

CONCLUSION AND RECOMMENDATIONS

Based on the findings of this study, it can be concluded that organizational values, particularly transparency and inclusiveness, have a significant positive effect on the performance of employees in the University of Abuja. The results of the regression analysis revealed that the model including transparency and inclusiveness as predictors accounted for 47% of the variance in employee performance.

Recommendations

Based on these findings, it is recommended that:

- i. The University of Abuja prioritize the promotion and integration of organizational values, particularly Ethical code of and inclusiveness, into its operations and culture. This can be achieved through training programs, communication strategies, and leadership modeling.
- ii. The university can consider incorporating measures of transparency and inclusiveness into its performance appraisal system to further emphasize their importance to employees.

Contribution to Knowledge

This study makes several contributions to the existing body of knowledge on the relationship between organizational values and employee performance.



Firstly, it adds to the literature on the specific organizational values that have a significant positive effect on employee performance, namely transparency and inclusiveness. While previous studies have established a general positive relationship between organizational values and employee performance, this study provides empirical evidence of the specific values that are most important in the context of the University of Abuja.

Secondly, this study contributes to the limited research on the relationship between organizational values and employee performance in the Nigerian context. While there have been some studies on this topic in other countries, such as Iran and Korea, there is a lack of research in Nigeria specifically. Therefore, this study fills an important gap in the literature and provides valuable insights for organizations operating in Nigeria.

Lastly, this study demonstrates the usefulness of quantitative methods in investigating the relationship between organizational values and employee performance. While qualitative methods such as interviews and focus groups are commonly used in organizational research, this study shows that quantitative methods such as regression analysis can provide a rigorous and statistically sound approach to investigating these relationships.

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