Effect of Task Value on Employee Job Satisfaction in Benue State, Nigeria: A Study of Board of Internal Revenue Service

Abstract: This study investigated the effect of task value on employee job satisfaction in Board of Internal Revenue Service. The study sought to achieve the following specific objectives: to examine the effect of attainment value, interest value and utility value on employee job satisfaction in Board of Internal Revenue Service in Makurdi metropolis, Benue State. The survey design is adopted and questionnaires used for data collection. The population for this study is 207 employees of Board of Internal Revenue Service in Makurdi metropolis. Census sampling was adopted and 207 questionnaires were issued out of which 180 were properly answered and returned for analysis. Data were statistically analyzed after being collected from the field using Multiple Regression Analysis as the main statistical tool with the aid of SPSS to explain the extent of effect of independent variables on the dependent variable. The result of multiple regression analysis established significant effect of attainment value, interest value and utility value on employee job satisfaction in Board of Internal Revenue Service in Benue State, Nigeria. The study concludes that employees are more satisfied with their jobs when tasks performed are important, interesting, and useful to them. Interestingly, results showed utility value to have the largest effect on employee job satisfaction, indicating that tasks with high utility values contribute most significantly to employee job satisfaction in Board of Internal Revenue Service in Benue State, Nigeria. Based on the research findings, this study recommends among others that management should provide realistic information at the start of the job; they should make sure the employees can perceive the utility value of their task given that tasks with high utility values contribute most significantly to employee job satisfaction.

Keywords: Task Value, Attainment Value, Interest Value, Utility Value, Employee Job Satisfaction.

INTRODUCTION

Background to the Study

Employees bring a vast of influence to the organisation and mutually influence the way of doing things in the organisation. The employees work values could have a significant effect on how they behave themselves and the way they perform their tasks. In the organisation, the performance of the employees is perceived as an integral input in the provision of organisational productivity (Hassan, 2007). Evidence from the organisations has suggested that work values are important for better results (Becker, Huslin, & Ulrich, 2001; Huang and Dastmalchian, 2006). Sullivan et al., (2002) in Hassan (2007) stated that value-led employees have outperformed others in terms of commitment, satisfaction and productivity.

According to Paarlberg and Perry (2007), popular management literature and scholarly research across a variety of disciplines identify the important role values play in influencing employee behaviour. Researchers regard values as desirable modes of behaviour. People’s behaviour is a reflection of their values and priorities (Johri, 2005). Thus, people’s behavior can be predicted based on the values held. In this respect, task values can be used in organisations to affect performance, especially if the values of the employees are in alignment with the organisations’ values and goals.

Empirical research on the impact of values on employee or organisational performance has shown positive results (Paarlberg & Perry, 2007). Scholarly research geared toward organizational performance has found that the best performing organisations clearly articulate a set of values. According to Pain (2003), 80% of Forbes 500 companies had incorporated values into their corporate credos and code of conduct. Vanslambrouck, Zhu, Tondeur and Lombrats, (2018) suggest that superior performers are not solely judged by their technical skills but by demonstrating motives, traits or attitudes which were influenced by values (Rainsbury, Hodges, Burchell & Lay, 2002). According to Bae and Lawler (2000) and Tzafrir (2005), high performance work practices start with not only managerial philosophies but, most importantly, core values that emphasize the significance of employees as a source of organizational competitive advantage. Therefore, in order to increase the employees’ efficiency and performance there is a need to improve and change the way in which they behave at work (Montes, Jover & Fernandez, 2003).
In the organisation, task values are viewed as principles responsible for the successful management of a number of companies (Gichuki, & Munjuri, 2018). According to Cuthbert and Quallington (2008), task values are particular kinds of beliefs that are concerned with the worth of an employee’s task or job and are important in guiding people’s actions, their judgments, behaviours and attitudes towards their work. Employees’ beliefs and attitudes regarding the way they should behave towards their task, why they should act in a particular way and what they think is the right or wrong thing to do are heavily influenced by their moral understanding and their values (Cuthbert & Quallington, 2008).

In a business organization, task values can be expressed in three dimensions: attainment value, interest value and utility value. While attainment value is the degree of importance an employee attaches to accomplishing a job, interest value represents the degree of interest an individual has in his present job and Utility value refers to the usefulness of jobs and tasks, including the application of other aspects and the improvement of personal relative abilities in the future (Vanslambrouck, Zhu, Tondeur & Lombaerts, 2018).

An earlier research on employee job satisfaction by Fisher and Hanna (1931) as cited in Vanslambrouck, Zhu, Tondeur and Lombaerts (2018) refers to the concept as combining physiological, environmental and psychological conditions together which enable employees to say they are satisfied with their job. According to Vartikka and Mohamed (2013), employee job satisfaction refers to how content an individual is in his current position and it is measured by organizations in order to ensure that their workforce is ideal. The authors describe further that job satisfaction remains one of the most researched areas of organizational theory and behaviour. This is the reason, why Bashayreh (2009) argue that employee job satisfaction is the most important issue for employee’s motivation, employee effectiveness and retention, as well as its performance.

In Benue state Board of Internal Revenue Service, employees are often required to have a relatively broader skill range and coordinate activities across departments to accomplish tasks. Therefore, self-perceived task attainment, interest, and utility values are important to employees of this establishment, and influence their work motivation. It seems reasonable to argue that employees with higher levels of attainment value, interest, and utility will be more willing to devote greater effort to performing jobs, enjoy their job content more, and have a greater likelihood of achieving their personal goals. Consequently, higher perception of task value will lead to higher work motivation and then improved job satisfaction. Given the potential importance that task values have in influencing work performance, it is necessary not to disregard their influence on employee job satisfaction. Many studies have investigated the relationship between task value and employee job satisfaction in Nigeria. However, none of the studies wholly elaborate on how the dimensions (attainment, interest and utility) of task value affect job satisfaction of employees with reference to BIRS. Therefore, a considerable gap exists in the literature with regard to how task values affect employee job satisfaction. Consequently, this study tries to fill these pertinent gaps in literature by investigating the effect of the dimensions of task value (attainment, interest and utility) on employee job satisfaction in Benue State Board of Internal Revenue Service (BIRS).

**Objectives of the Study**

The main objective of the study is to examine the effect of task value on employee job satisfaction in Board of Internal Revenue Service (BIRS), Benue State, Nigeria. The specific objectives are:

- To determine the effect of attainment value on employee job satisfaction in Board of Internal Revenue Service, Benue State;
- To ascertain the effect of interest value on employee job satisfaction in Board of Internal Revenue Service, Benue State; and
- To examine the effect of utility value on employee job satisfaction in Board of Internal Revenue Service, Benue State.

**Literature Review**

This section starts with the theoretical review showing the inter-relationship between theory and variables under review followed by conceptual framework/hypotheses development.

**Theoretical Framework**

There are many theories of employee job satisfaction. These theories explain why employees feel the way they do, taking cognizance of their tasks. For the purpose of this review, Self-Determination Theory (SDT) is adopted as the most relevant theory to this study. The lines of arguments by the theory are presented in the proceeding subsections.

In their self-determination theory, Deci and Ryan (2000) show that individuals can be motivated in different ways. The continuum of different kinds of motivations in the self-determination theory represents: (1) intrinsic motivation, which means that people work for the pleasure they get out of it; (2) identified regulation, where individuals work because it is personally relevant to them; (3) introjected regulation where people work because they want to avoid shame or guilt; (4) external regulation, where people work to obtain positive outcomes or avoid negative ones and (5) amotivation, where people lack motivation to work or persist.
In line with this, Fryer, Bovee and Nakao (2014) argued that employees who are motivated by the value they attach to performing their tasks are more prone to be satisfied with their jobs. The preliminary research of Vanslambrouck, Zhu, Tondeur and Lombaerts (2018) showed that employees are mostly motivated for controlled reasons but at the same time have multiple motives to take up a job appointment in an organisation. Therefore, the current study used motivational profiles, based on the SDT, to explore employees’ motivational variable in a task that lead to satisfaction with their job.

The components of the SDT are composed of five kinds of motivation to carry out a task. Applied to the current study which treats task value with three dimensions, the task of employees is regarded as their job employed to carry out in BIRS. Firstly, there is intrinsic motivation. This refers to the pleasure one has in participating or the subjective interest they have in their working in BIRS and can be matched with interest value. Secondly, if employees of BIRS find it personally important to do well while discharging their duties, it refers to attainment value. These include among other things, the will to demonstrate their competences and to keep their dignity by avoiding query and guilt. Thirdly, the extrinsic motivation refers to the usefulness of carrying out their tasks; for instance, because it helps to attain future goals. And this refers to utility value.

Conceptual Framework

This sub-section discusses the concepts under study. The concepts being reviewed are task value and employee job satisfaction.

Concept of Task Value

Education scholars have discussed extensively the concept of task value, which addresses individual beliefs about a task and it is defined as the degree to which a task meets an individual’s various needs (Eccles et al., 2000; Wigfield & Eccles, 2002). Task value refers to employees’ perceptions of the interest, usefulness, importance and cost of a task (Eccles & Wigfield, 2002; Wigfield & Eccles, 2000, Wigfield & Eccles, 2002). Research suggest that employees who attach a high value to the task will use deeper cognitive and metacognitive strategies (McWhaw & Abrami, 2001).

Pintrich & Schunk (1996) examined task value in terms of the subjective beliefs of individuals regarding work activities. Task value comprises the four components of attainment value, interest value, utility value, and cost. Attainment value corresponds positively to an individual’s willingness to perform tasks. Interest value refers to the level of enjoyment an individual obtains from performing a task (Eccles et al., 2000), which is similar to the concept of intrinsic motivation (Deci & Ryan, 2001). The greater the interest value, the greater the attention and motivation an employee focuses on his or her job. Utility value refers to the usefulness of a particular task to an individual’s future plan or goal (Eccles et al., 2000). For example, an individual may work hard to obtain future pay raises. Value of a task to an individual’s personal goals corresponds positively to utility value. The proceeding paragraphs of this sub-section of the research treats the dimensions of task value as adopted in the study. They are attainment value, interest value and utility value.

Attainment Value

Employees often invest greater effort in job performance in order to achieve attainment value. When an employee performs jobs and tasks well, they are expressing that the task are important to them. Conceivably, performing jobs and tasks well not only helps employees attain achievements, but also affects their lives and the work of others. Using the importance perspective, Brief and Aldag (2006) found task significance (similar to importance) to affect work satisfaction positively. Similarly, Parker (2003) found a positive association between the psychological importance of a job and job satisfaction. Thus, employees whose jobs and tasks have higher importance values will show greater satisfaction with such (Ruffalo, 2016).

The relationship between attainment value and job satisfaction can also be explained by the involvement effect on job satisfaction. Employees realize attainment value by investing greater effort in a work task. The more effort expended, the more job involvement an employee gains. Additionally, extensive research by Parasuraman and Simmers (2001) has provided evidence of a positive correlation between job involvement and job satisfaction.

Interest value

Prior studies comparing interest with other psychological variables (such as ability and aptitude) found interest to be more important than other variables in terms of individual perception (Wigfield & Eccles, 2000; 2002). For instance, Gichuki & Munjuri (2018) asserted that individuals with a high level of interest in their occupation are likely to enjoy their work. Furthermore, interest has been demonstrated to relate to intrinsic job satisfaction when referring to task enjoyment (Paarlberg & Perry, 2007). Additionally, Lai, Chi and Yang (2010) indicated that the interest satisfaction relationship depends on congruence between an individual's personality and the work environment.

Previous evidence has demonstrated the effects of this congruence on job satisfaction (McWhaw & Abrami, 2001; Parasuraman & Simmers, 2001). Liem, Lau and Nie (2008) indicated congruency between individual vocational interests and job activities as one of the three elements of the individual-environment relationship, representing the degree of interest an individual has in his present job. A longitudinal study
also explored the relationship between interest-occupation congruence and job satisfaction, finding a positive relationship between the two (Neuville, Frenay, & Bourgeois, 2007). Johri (2005) indicated that job satisfaction is higher when individual vocational interests are congruent with occupation. This implies that the interest an employee attached to his/her occupation affects job satisfaction positively.

Utility value
Utility value refers to the usefulness of jobs and tasks, including the application of other aspects and the improvement of personal relative abilities in the future (Eccles & Wigfield, 2002). The effects of utility value on job satisfaction can be explained using the two aspects of utility value, i.e., career planning and career goals, which can benefit employees in the future. The relationship between career planning and job satisfaction has been addressed in previous studies (Gichuki & Munungi, 2018). Career planning is an individual’s decision process that consists of self-assessment, goal setting, and designing routes for goal achievement (Lai, Chi & Yang, 2010). Career planning benefits both the individual and the organization. From an individual’s perspective, career planning can increase effectiveness, improve work attitude, and lead to greater job satisfaction. From an organizational perspective, such helps increase productivity and profits (Liem, Lau & Nie, 2008). Researches have elucidated the relationship between career planning and job satisfaction, showing career planning to correlate positively with career satisfaction (Neuville, Frenay & Bourgeois, 2007; Paarlberg & Perry, 2007). A career goal refers to a career-related outcome desired by an individual (Lai, Chi & Yang, 2010). Paarlberg and Perry (2007) found that staffs with career goals tend to gain greater job satisfaction than those without. This study posits that career goals correlate positively with job satisfaction.

Concept of Employee Job Satisfaction
According to Vartikka and Mohamed (2013), employee job satisfaction refers to how contented an individual is in his current position and it is measured by organizations in order to ensure that their workforce is ideal. The authors describe further that, job satisfaction remains one of the most researched areas of organizational theory and behaviour. This is the reason, why Bashayreh (2009) argued that employee job satisfaction is the most important issue for employee’s motivation, employee effectiveness and retention, as well as its performance. Obviously, employee job satisfaction has direct influence on organizational performance and this is due to the fact that the result shows positive work values. It lower rates of absenteeism and increases high levels of employee motivation, and reduces turnover intention. Tella, Ayeni and Popoola, (2007) affirm that employee job satisfaction is seen as an attitudes about the characteristics of the job, compensation and its benefits, its status, social security, respects, advancement opportunities and technological challenges. As Luthans (2005) puts it, the common features of employee job satisfaction includes work itself, pay and salary administration, promotion, peers, supervision and work environment; while Shilpajainums (2010) illustrate the concept of employee job satisfaction as follow: to have a motivated, satisfied and a less stressful performing team work, an organization must have consistency amongst its structure, systems, internal control mechanisms, people, culture and good fit with strategic plan. Mohammad, Mushaq, Muhamad, Momal. Amber and Hummayoun (2013) placed emphasis that there is no doubt that employee job satisfaction is crucial to quality attainment and profitability in work organizations. Also, employee job satisfaction impacts quality and it is relative to control in the industry, and to achieve quality and profitability in the organization, employee job satisfaction is critical, without which an organization cannot think of any success.

Physical Environment Satisfaction
No matter how motivated and efficient people are in their jobs, various physical characteristics of the environment they work in seriously affect the success and productivity they would like to attain. Therefore, the conditions of the physical environment (e.g. library conditions, laboratory and computer facilities, work area, canteen conditions) are also often emphasized in studies dealing with employee satisfaction (e.g. Scarpello & Vandenberg, 1992; Abayomi & Ziska 2014; Abdulwahab, 2016).

Salary and Other Material Benefits Satisfaction
Salary and other material benefits satisfaction appear as an important dimension of satisfaction in almost all studies exploring employee satisfaction (e.g. Ozer & Gunluk, 2010; Ming-Chun, Ching-Chan & Ya-Yuan, 2015). However, the point that must be kept in mind here is the relationship between satisfaction and people’s financial needs because many consider that financial pressure seriously influences employee behaviour and attitude and thereby the general satisfaction level (Bashayreh, 2009; Shilpajainums, 2010).
Work Group/Groups Satisfaction

Employees can be successful in their own jobs only if they can make the work environment more productive with the help of other employees who work in the same organisation but have different jobs and by giving support to the various jobs done (Vartikka & Mohamed 2013). The internal customer concept emphasized by total quality management also concentrates on the extent and importance of the effect that people who work in the same environment have on one another. Work group/ groups’ satisfaction should be analyzed as a dimension of satisfaction since the strong bonds among employees doing different jobs is of major importance for people working in the same organization to be successful in their respective jobs (Luthans, 2005). Being cooperative, having initiative in every aspect of the work, having work dedication, having the capacity to develop suggestions related to the work, and being honest may be used as sub-dimensions of other work group/ groups’ satisfaction (Mohammad, Mushtaq, Muhamad, Momal. Amber & Hummayoun, 2013).

Task Value and Employee Job Satisfaction

This subsection of the study examines the relationship between the three dimensions of task value under study and employee job satisfaction.

Attainment Value and Employee Job Satisfaction

Employee who have not worked for long regret their job and are not yet sure if they can make the work environment more productive with the help of other employees who work in the same organisation but have different jobs and by giving support to the various jobs done (Vartikka & Mohamed 2013). The internal customer concept emphasized by total quality management also concentrates on the extent and importance of the effect that people who work in the same environment have on one another. Work group/ groups’ satisfaction should be analyzed as a dimension of satisfaction since the strong bonds among employees doing different jobs is of major importance for people working in the same organization to be successful in their respective jobs (Luthans, 2005). Being cooperative, having initiative in every aspect of the work, having work dedication, having the capacity to develop suggestions related to the work, and being honest may be used as sub-dimensions of other work group/ groups’ satisfaction (Mohammad, Mushtaq, Muhamad, Momal. Amber & Hummayoun, 2013).

Interest Value and Employee Job satisfaction

Another study on interest value by Vanslambrouck, Zhu, Tondeur and Lombaerts (2018) found that employees are satisfied with their job because they see the content of the task as interesting and relevant for them indicating that they don’t know anything about the job, they would not know how to do that, so they think it’s interesting to learn new job aspects.

Furthermore, interest related values that lead to job satisfaction has to do with team work. Team members sometimes had to teach mini-courses to each other, which they experienced as particularly pleasant because they can put some of their energy in it. They find it enjoyable to transfer their specific knowledge to each other (Johri, 2005). Hypothesis one therefore states thus: interest value has no significant effect on employee job satisfaction in Board of Internal Revenue Service, Benue State.

Utility Value and Employee Job Satisfaction

This value is the most extensively mentioned value attributed to employee job satisfaction. According to Xu and Jaggars (2013), the value mentioned most have regards to the utility of their participation in the task, which can be linked to the job design. Whether it is to be able to perform the job, just to keep their current job or to have a job alternative, they indicated that if you are applying for another job, you have to be able to show your track records of working experience and so it is useful to have it (Johri, 2005).

The utility value an employee gets when he finds out that a particular job design is such that, it will give him more time with his family is enough to make him satisfied with the job (Ruffalo, 2016). In this respect, it is even important to feel good, the self-realization, making a job out of one’s hobby.

As in the study of Roness and Smith (2010), about a quarter of the respondents that take up some jobs to have more options in the labour market. They see such jobs as an alternative job and are not yet sure if they will actually perform it. This can be linked to their employment status. Participants, who have a job related to their field, see their job as a means to obtain an alternative job. The goal of taking up an appointment with an organization holds other utility values too. The financial benefit when becoming an employee is valued, the time benefits are also valued, all significantly affecting job satisfaction (Xu and Jaggars, 2013). From the foregoing, this study hypothesizes thus: Utility value has no significant effect on employee job satisfaction in Board of Internal Revenue Service, Benue State.

Methodology

Survey design is adopted in this study because surveys are mainly used in studies that have people as unit of analysis (Saunders, Lewis, & Thornhill, 2007). The target population for this study consists of 207 staff of Benue Internal Revenue Service (BIRS), specifically,
in Makurdi town. Since the target population is manageable, it was needless selecting a sample size. The study adopted census sampling and data for the study was gathered from the entire 207 employees of BIRS in Makurdi metropolis. Questionnaire was used to gather primary data for the study. From the 207 questionnaires issued out to the respondents, 187 were retrieved out of which 7 were rendered invalid leaving the researchers with 180 valid questionnaires to analyze. Mean and standard deviation were used to analyse the data while multiple regression analysis was used to test the extent of the effect of each dimension of task value on employee job satisfaction. The multiple regression model was adopted in this study because the model provides good fit and adds more credence on how appropriate the independent variables predict the dependent variable. All these were done with the aid of SPSS.

The study is anchored on two variables; the dependent variable (job satisfaction) and the independent variable (task value). This study posits that job satisfaction is a function of task value. Given that task value comprises three dimensions, the implicit form of the model is given as:

\[ E_{JS} = f(Av, Iv, Uv) \]  

Thus, the explicit form of the model for the study will be:

\[ E_{JS} = \alpha + b_1 Av + b_2 Iv + b_3 Uv + \varepsilon \]

where:

- \( E_{JS} \) = Employee Job Satisfaction
- \( Av \) = Attainment value;
- \( Iv \) = Interest value; and
- \( Uv \) = Utility value.
- \( \alpha \) = Intercept of the Model (constant)
- \( b_1 \) to \( b_3 \) = coefficients of \( Av, Iv, Uv \) respectively
- \( \varepsilon \) = error term

RESULTS AND DISCUSSIONS

The result of the analysis is discussed in the proceeding tables titled model summary, Analysis of variance and regression coefficients.

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.819</td>
<td>.575</td>
<td>.549</td>
<td>4.466</td>
<td>1.595</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Utility value, Interest value, Attainment value
b. Dependent Variable: Employee job satisfaction


The result from Table 1 shows that coefficient of determination (R square) explains the variations in the dependent variable due to changes in the independent variable. The R square value of .575 is an indication that there was variation of 57.5% in task value and employee job satisfaction due to changes in attainment value, interest value and utility value at 95% confidence interval. Also, the value of R (.819) from Table 9 shows that there was a strong relationship between the study variables.

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regression</td>
<td>4.424</td>
<td>3</td>
<td>1.475</td>
<td>6.800</td>
</tr>
<tr>
<td>1</td>
<td>Residual</td>
<td>20.816</td>
<td>176</td>
<td>.217</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>25.240</td>
<td>179</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Employee job satisfaction
b. Predictors: (Constant), Utility value, Interest value, Attainment value


The result from the ANOVA statistics in Table 2 indicates that the processed data, which is the population parameters, had a significance level of .000 which shows that the data is ideal for making a conclusion on the population’s parameter as the value of significance (p-value) is less than 5%. This implies that attainment value, interest value, utility value significantly affects employee job satisfaction in Board of Internal Revenue Service. The significance value was less than 0.05 which indicates that the model was statistically significant (F =6.800, P = .000 < 0.05).
From the data in the Table 3 the established regression equation model is presented thus: Employee job satisfaction = 2.491 + .173(Attainment value) + .135(Interest value) + .181 (Utility value). The regression equation above revealed that, a unit increase in attainment value would increase employee job satisfaction in board of internal revenue service Benue State by 17.3%, a unit increase in interest value would affect Employee job satisfaction in board of internal revenue service, Benue State by 13.5% and a unit increase in utility value would affect employee job satisfaction in board of internal revenue service, Benue State by 18.1%. The study also found that the p-values for attainment value, interest value and utility value (.037, .036, .008) respectively were less than 0.05 which is an indication each variable has a positive effect on employee job satisfaction in Board of Internal Revenue service. The result implies that utility value has more significant effect on employee job satisfaction in Board of Internal Revenue Service, Benue State.

Test of Hypotheses

To test this hypothesis, the strength of the effect of attainment value on the employee job satisfaction in board of internal revenue service (BIRS) Benue State, Nigeria was measured by the calculated p-value = .037 at a significance level (α) of 0.05. Since the computed p-value is less than the significance level (α) of 0.05 (p-value .037 < 0.05), the null hypothesis was rejected. It is therefore concluded that attainment value has significant effect on employee job satisfaction in board of internal revenue service (BIRS) Benue State, Nigeria.

To test this hypothesis, the strength of the effect of interest value on employee job satisfaction in Board of Internal Revenue Service Benue State, Nigeria was measured by the calculated p-value = .008 at a significance level (α) of 0.05. Since the computed p-value is less than the significance level (α) of 0.05 (p-value .008 < 0.05), the null hypothesis was rejected. It is therefore concluded that utility has significant effect on employee job satisfaction in Board of Internal Revenue Service Benue State, Nigeria.

To test this hypothesis, the strength of the effect of interest value on employee job satisfaction in Board of Internal Revenue Service Benue State, Nigeria was measured by the calculated p-value = 0.036 at a significance level (α) of 0.05. Since the computed p-value is less than the significance level (α) of 0.05 (p-value .036 < 0.05), the null hypothesis was rejected. It is therefore concluded that interest value has significant effect on employee job satisfaction in Board of Internal Revenue Service Benue State, Nigeria.

To test this hypothesis, the strength of the effect of utility value on employee job satisfaction in Board of Internal Revenue Service Benue State, Nigeria was measured by the calculated p-value = 0.008 at a significance level (α) of 0.05. Since the computed p-value is less than the significance level (α) of 0.05 (p-value .008 < 0.05), the null hypothesis was rejected. It is therefore concluded that utility has significant effect on employee job satisfaction in Board of Internal Revenue Service Benue State, Nigeria.

Table 3: Regression Coefficients

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>2.491</td>
<td>.531</td>
<td>4.688</td>
<td>.000</td>
</tr>
<tr>
<td>1 Attainment value</td>
<td>.173</td>
<td>.97</td>
<td>1.785</td>
<td>.037</td>
</tr>
<tr>
<td>1 Interest value</td>
<td>.135</td>
<td>.063</td>
<td>2.122</td>
<td>.036</td>
</tr>
<tr>
<td>1 Utility value</td>
<td>1.81</td>
<td>.067</td>
<td>2.700</td>
<td>.008</td>
</tr>
</tbody>
</table>

Dependent Variable: Employee job satisfaction


DISCUSSION OF FINDINGS

The findings of the study revealed that task value significantly affect employee job satisfaction in Makurdi metropolis. The major findings of the study were presented according to the objectives of the study as follows:

The result of data collected and the analysis carried out revealed that interest value has significant effect on employee job satisfaction. Regression analysis was used to test the hypothesis at 5% level of significance and the p-value (0.037) was lower than the significance level. This can be statistically given as P-value 0.037 < α = 0.05. This result in agreement with Gorges (2016) whose study showed that regards the interest value, results from showed that the interest employee have in their task, they find their job a pleasant activity. Another study on interest value by Vanslambrouck, et al. (2018) found that employees are satisfied with their job because they see the content of the task as interesting and relevant for them indicating that they don’t know anything about the job, they would not know how to do that, so they think it's interesting to learn new job aspects.

The findings of the study indicated that attainment value has significant effect on employee job satisfaction. Regression analysis was used to test the hypothesis at 5% level of significance and the p-value (0.036) was lower than the significance level. This can be statistically given as P-value 0.036 < α = 0.05. The finding of this study is in line with previous study by Vanslambrouck, et al. (2018) indicate that attainment value significantly leads to job satisfaction. The finding also agreed with Owston, York and Murtha (2013) who found that individuals find satisfaction with their jobs when it is taken for their self-esteem.
The findings of the study indicated that utility value significantly affects employee job satisfaction. Regression analysis was used to test the hypothesis at 5% level of significance and the p-value (0.008) was lower than the significance level. This can be statistically given as P-value 0.008 < α = 0.05. This finding is consistent with Ruffalo (2016) who found utility value an employee gets when he finds out that a particular job design is such that it will give him more time with his family is enough to make him satisfied with the job.

**CONCLUSION AND RECOMMENDATIONS**

The study examined the effect of task value on employee job satisfaction in board of internal revenue service Benue State, Nigeria. Findings of the study showed that attainment value, interest value and utility value affect employee job satisfaction in board of internal revenue service. The study concludes that employees will be more satisfied with their jobs when tasks performed are important, interesting, and useful to them. Interestingly, results show utility value to have the largest effect on employee job satisfaction, indicating that tasks with high utility values contribute most significantly to employee job satisfaction in board of internal revenue service Benue State, Nigeria. The study therefore made the following recommendations:

- Employees should be encouraged to value their job might be helpful to trigger their skills. Management of the Board should find an appropriate method to help employees recognize the importance of their tasks. Methods should involve the management's explanation of the significance of the task in the terms of engagement.

- Management of BIRS should use the profiles to follow up employees and get insight in how to improve their skills to benefit and support diverse tasks. For example, employees that are less motivated attain the least value to their task. Following up these employees can entail suggestions to enhance their interest and enjoyment in their tasks.

- Management should provide realistic information at the start of the job; they should make sure the employees can perceive the utility value of their task given that tasks with high utility values contribute most significantly to employee job satisfaction.

**REFERENCES**


