Supportive Supervision and Employee Performance in A State Internal Revenue Service in Nigeria

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Abstract

An organization's objectives can only be realized through the efforts of its employees. Because the induction training provided to workers when they join their company is insufficient to bring out the best in them, allowing for supportive supervision of workers is a must for organizational efficiency and effectiveness. The main objective of the study is to examine the effect of supportive supervision on employee performance in the Anambra State Internal Revenue Service. Survey research design was used for the study. Data was collected through the use of questionnaire. Population of the study comprised of 120 workers in the Anambra State Internal Revenue Service, with the head office at Awka, Anambra State, Nigeria. Simple random sampling technique was used for the study. Descriptive statistics was used to analyze the respondents' biodata while multiple regression analysis was used to test the hypotheses formulated. Findings of the study revealed that supportive supervision (mentoring, performance appraisal, and performance feedback) had combined significant effect on tax administration. Supportive supervision (mentoring, performance appraisal, and performance feedback) had combined significant effect on tax audit. Supportive supervision (mentoring, performance appraisal, and performance feedback) had combined significant effect on tax compliance in Anambra State Internal Revenue Service. The study concluded that provision of sufficient mentoring to workers, continuous evaluation of workers' performance, and provision of feedback to workers after each appraisal exercise will bring about efficient tax management, quality tax reporting, and consistent tax compliance in the Anambra State Internal Revenue Service.

*Keywords**: Supportive Supervision, Mentoring, Performance Appraisal, Tax Administration, Tax Compliance

Introduction

The only way for an organization to achieve its goals is through the efforts of its staff. Employees are a company's most precious asset. The ability of a company to seek and gain the loyalty of its employees who carry out the company's everyday operations is the key to success in any commercial context (Laosebikan, Odepidan, Adetunji, & Aderinto, 2018). Organizational goals such as improved revenue, profit, and customer happiness can only be achieved if the organization's owners/management allow for effective workers' supervision by allocating junior employees to superiors who will mentor them excellently. Giving room for supportive supervision of workers is a key requirement for organizational efficiency and effectiveness because the induction training provided for workers when they join their company is not enough to bring out the best in workers (Ikon & Nwoye, 2019).

According to Apenteng (2012), a company firm must offer an outlet for workers and their superiors to build and maintain long-term relationships in order to consistently provide better quality services to clients. There is no way for a company to grow if its employees aren't properly supervised. The primary role of any company's management is to establish the company's goals, policies, and plans, as well as to guarantee that the correct workers are hired. Management does not have the time to keep a close eye on employee performance. Hence, the supervisors in each unit of the company must ensure that their subordinates complete the tasks and obligations assigned to them in order to relieve the firm's management of additional workload. Supervisors give their employees specific tasks and responsibilities, and they expect accuracy and punctuality in return. Supervisors also provide their subordinates with the knowledge and skills they need to grow themselves and add value to the organization and society as a whole.

Supportive supervision, according to Min, Iqbal, Khan, Akhtar, Anwar, and Qalati (2020), is an essential driver of workers' motivation and retention toward rapid organizational growth and development. Employees that receive adequate support from their bosses become inspired and bring more innovation and originality to their jobs. Employees like them are encouraged to come up with new and better ideas that will help their firm grow. Companies that realize the value of supportive supervision and place their employees under the supervision of a superior will save money on paying external specialists to provide their employees with the information and skills they need to better their jobs. This is because supervisors who are given the authority to mentor these employees would train and motivate their subordinates to do a better job, which will help the company achieve its goals and objectives (Vann, 2017). Supportive supervision continues to be used as a control mechanism for correcting individual and group actions and ensuring that they are performing in accordance with plans. These plans must be made, but they are unlikely to be realized unless activities are closely monitored and deviations from plans are identified and corrected as soon as possible (Apenteng, 2012).

Workers are the life blood of any organization. The success of any organization highly depends on the effectiveness of its workforce. Organizations that desire the best from their workers must make workers' welfare a major priority in the workplace. This is not so in the Nigerian public sector because it has not placed high priority on workers' welfare. Problems that act as hindrance to the effectiveness of workers in the Nigerian public sector include poor remuneration of workers, poor working conditions, poor supervision of workers, lack of good work environment, poor welfare packages, poor health insurance schemes, delay in promotion of workers, poor training of workers, lack of good performance appraisal system, delay or non-provision of feedback to workers after each appraisal exercise, excessive workload, bribery and corruption, tribalism, nepotism, and favoritism prevalent in the Nigerian civil service (Edoho, Bamidele, Neji, & Frank, 2015; Akwash, 2016; Igbe, Okpa, & Aniah, 2017; Ipole, 2018; Ipole, Agba, & Okpa, 2018; and Ipole & Okpa, 2019).

Poor supervision of workers in the Nigerian public sector is due to negligence on the part of supervisors to mentor their subordinates who work under them and negative attitude of subordinates towards supervision, lack of proper training of supervisory staff, and insufficient funds provided for procurement of facilities needed to carry out supervision exercise. The inability of the Nigerian public sector to cater for the welfare of its workers has slowed down the performance of these workers and the organization as a whole. Hence, private sector firms outperform public sector firms in Nigeria (Olise, Emeh, & Eberinwa, 2018).

Governments employ tax money to accomplish socio-economic duties such as providing excellent roads, maintaining law and order, defending against external aggression, and regulating commerce and business to ensure social and economic maintenance (Appah & Eze, 2013). The basic purpose of a tax system is to produce enough income to cover essential government spending on goods and services. Taxation is one of the most effective tools for improving public sector performance and debt reduction (Okoye & Raymond, 2014).

Several studies such as Usman (2015), Ikegbusi and Eziamaka (2016), Onuma (2016), De Ocampo, Danao, and Peria (2018), Obasi and Ohia (2018), Ugwu, Okafor, Onyishi, Casimir, and Chinedu (2018), Yousaf, Usman, and Islam (2018), Ottan (2019), Ikon & Nwoye (2019), Iqbal, Hongyun, Akhtar, Ahmad, and Ankomah (2020), Min, Iqbal, Khan, Akhtar, Anwar, and Qalati (2020), Winarto and Chalidyanto (2020), Hamzah, Nordin, Dwiyanti, Na' imah, and Mawi (2021), etc. have been conducted on supportive supervision and performance of organizations. However, there is paucity of research on supportive supervision and employee performance in Internal Revenue Service firms in Nigeria. This study filled this gap in knowledge by examining the effect of supportive supervision on employee performance in Anambra State Internal Revenue Service. The study also filled the gap in knowledge by examining the combined effect of the independent variables on each of the dependent variable as there exists dearth of research that examined the combined effect of the independent variables on each of the dependent variables in the literature.

The main objective of the study is to examine the effect of supportive supervision on employee performance in Anambra State Internal Revenue Service. The specific objectives are to: i. examine the effect of supportive supervision (mentoring, performance appraisal and performance feedback) on tax compliance, ii. investigate the effect of supportive supervision (mentoring, performance appraisal and performance feedback) on tax audit and iii. evaluate the influence of supportive supervision (mentoring, performance appraisal, and performance feedback) on tax administration in Anambra State Internal Revenue Service. In order to achieve the main and specific objectives highlighted above, the following hypotheses were tested:

H_{01}: Supportive supervision (mentoring, performance appraisal and performance feedback) has no significant effect on tax compliance in Anambra State Internal Revenue Service.

H_{02}: Supportive supervision (mentoring, performance appraisal and performance feedback) has no significant effect on tax audit in Anambra State Internal Revenue Service.

H_{03}: Supportive supervision (mentoring, performance appraisal and performance feedback) has no significant effect on tax administration in Anambra State Internal Revenue Service.

Conceptual Review

Supportive supervision is a human resource management practice in which superiors provide regular training and assistance to their subordinates in order to improve the quality of their work and widen their knowledge and abilities (Hamzah, Nordin, Dwiyanti, Na' imah, & Mawi, 2021).

Supportive supervision, according to De Ocampo, Danao, and Peria (2018), is the process by which employers appoint and empower senior staff employees to supervise the activities of younger staff workers in order to achieve the organization's goals and objectives. These senior staff members coordinate the efforts of subordinates under their supervision, evaluate their performance, and propose them for advancement at work.

Concepts on supportive supervision reviewed in this study include mentoring, performance appraisal, and performance feedback. Concepts on employee performance reviewed in this study include tax compliance, tax audit, and tax administration. Mentoring is the procedure by which higher officials of an organization provide instructions, advice, and guidance to subordinates assigned to them, as well as promote their professional growth. This activity is intended to assist people in achieving their career objectives while also assisting a firm in gaining a competitive advantage in its industry/market (Ofobruku & Nwakoby, 2015). As stated by Peretomode and Ikoya (2019), qualities of a good mentor include the ability and willingness to clearly communicate his values, skills, knowledge, and expertise, regular preparation for mentoring tasks, demonstration of trust in mentees' willingness to learn and performance, active listening, provision of answers to mentees' questions, provision of solutions to mentees' challenges/problems, guidance and constructive feedback to mentees, objectivity and fairness in mentor-mentee relationship, demonstration of patience and tolerance with mentees, high degree of openness with mentees, demonstration of

genuine compassion, applaud and recognition of mentees' success, and high level of commitment in carrying out mentoring exercise.

Performance appraisal is a formal procedure that occurs from time to time in which employees are evaluated by a supervisor who assesses their completed activities using a set of metrics, assigns a grade or score to the evaluation, and then informs employees of the results. Periodic performance appraisal allows a company's management to identify areas where employees have excelled, places where they have struggled, and areas where they may improve, and then provide additional training to help them enhance their performance in those areas. One of the human resource management activities that encourages employees to work actively, effectively and efficiently is performance appraisal. An organization's success may necessitate further training, reward, development, motivation, and good interpersonal relationships as a result of a complete examination of workers' performance (Daniel & Ibrahim, 2019).

The results of an appraisal exercise supplied by superiors to subordinates in order to advise them of how well they performed and areas where they need to improve are referred to as performance feedback. Employees should be given performance feedback on their overall growth within the company (Caruth & Humphreys, 2008). Such input should not be postponed, but rather given as soon as possible and in detail. Employees have the right to know how they are progressing at work in carrying out the duties, tasks, and obligations that have been given to them (Gupta & Upadhyay, 2012). Regular and adequate performance feedback to employees leads to higher job satisfaction, employee dedication and retention, better service delivery, and a competitive edge in any company that conducts such an exercise (Adedayo, 2017).

Gurama and Mansor (2015) defined tax administration as the process of enforcing or implementing the government's tax legislation and other tax-related policies. Governments require competent and efficient tax administration to collect the necessary money to carry out their responsibilities of providing infrastructure such as decent roads, health centers, bridges, hospitals, potable water, reliable power, good communication services and

security (both internally and externally). The type of tax administration in place would decide whether or not the government would be able to raise the necessary funds for the project (Soetan, 2017). Tax administration is the process, method, and mechanism put in place to collect money for the government (Bird, 2015).

Tax audit is described by Jemaiyo and Mutai (2016) as the examination of an individual's or organization's tax return by the relevant tax authorities in order to determine conformity with the state's applicable tax laws and regulations. Tax compliance is defined as the process of filing all needed tax returns, accurately disclosing all income, and paying the appropriate tax liability in accordance with applicable tax rules and regulations (Palil & Mustapha, 2011b and Masud, Aliyu & Gambo, 2014 cited in Olaoye & Ekundayo, 2018).

Theoretical Review
This study was anchored on social learning theory. Workers who get advanced knowledge and skills through sufficient mentoring and tutelage from superiors who they feel have more experience in knowledge and skills than they do will assist their firm achieve a swift edge over their competitors, according to social learning theory (McKenna & Supyk, 2006; Bratton, 2007). People's self-efficacy and ability to successfully learn new skills are influenced by the idea, which can be realized through encouragement, oral persuasion, logical confirmation, and observation of others. Organizations that allow employees to learn from their peers and superiors through proper observation, imitation, and mentoring will improve employee performance and help the company meet its goals and objectives more quickly (Falola, Osibanjo, & Ojo, 2014). Managerial and supervisory actions that allow for social contacts and information sharing among employees create a climate in which employees are driven to collaborate, resulting in enhanced individual performance and, most importantly, improved company performance. When newly hired workers are paired with highly experienced workers, a pathway opens up for completing incredibly difficult tasks and responsibilities in the workplace. Matching newly hired workers with highly skilled workers will also motivate,

remind, and reinforce new workers' learning objectives and behaviors (Liu & Batt, 2010).

This study was anchored on social learning theory because firms that create an avenue for junior staff workers to continually learn from senior staff workers who are highly skilled and knowledgeable than them will bring about the continuous improvement of workers' performance. Companies that encourage superiors to build and maintain cordial relationship with their subordinates will provide opportunities for rapid mentoring of subordinates as well as render better services to customers, generate more revenue, and increase the level of customer satisfaction and loyalty.

Empirical Review

Min, Iqbal, Khan, Akhtar, Anwar, and Qalati (2020) investigated the relationship between supervisory behavior, conflict management strategies, and sustainable employee performance using conflict management strategies as the mediator between supervisory behavior and sustainable employee performance in small and medium scale enterprises (SMEs) in Punjab Province of Pakistan. Primary data was collected through the use of survey questionnaire. Sample size comprised of 150 Smes in Punjab Province. Partial least square and structural equation modelling were used to analyze the data collected from the respondents. The study confirmed that supervisory behavior has positive and significant effect on sustainable employee performance. Supervisory behavior has positive and significant effect on conflict management strategies. Conflict management strategies have positive and significant effect on sustainable employee performance. Conflict management strategies positively and significantly mediates between the relationship of supervisory behavior and sustainable employee performance. Uwuigiaren and Umemezia (2020) ascertained if perceived employer support, perceived supervisor support and perceived fellow employees' support have any influence on the level of job involvement in selected universities in Edo State, Nigeria. Cross-sectional survey research design was used for the study. The population of the study comprised of all employees (academic and non-academic staff) of approved universities in Edo State, Nigeria that have successfully gone through the NUC accreditation process. Among the universities in Edo State, this study focused on University of Benin, Ambrose Alli University, Benson Idahosa University, and Igbinedion University. Sample size comprised of 384 workers in these universities. Multi-stage sampling technique (purposive and convenience sampling techniques) was used for the study. Questionnaire was used to collect primary data for the study. Regression analysis was used to test the hypotheses formulated. The study discovered that perceived employer support had significant influence on job involvement of workers in selected universities in Edo State. Perceived supervisor support had significant influence on job involvement. Finally, perceived fellow employees' support had significant influence on job involvement in selected universities in Edo State.

Ndembo-Mwasawa and Wainaina (2021) ascertained the effect of performance supervision on employees' productivity in the Ministry of Lands, Environment, and Natural Resources in Taita Taveta County, Kenya. Sample size comprised of 66 workers in the studied organization. Questionnaire was used to collect primary data for the study. Descriptive statistics was used to analyze the respondents' bio-data and responses on each item of the research instrument while correlation analysis and regression analysis were used to test the hypotheses formulated. Results from correlation analysis showed that performance supervision had significant relationship with employees' productivity. Results from regression analysis showed that performance supervision had significant effect on employees' productivity in the Ministry of Lands, Environment, and Natural Resources in Taita Taveta County, Kenya. Haidome (2020) investigated the relationship between supervisor support and corporate performance of manufacturing firms in Port Harcourt, Rivers State, Nigeria. Population of the study consist of 120 workers in 7 selected manufacturing firms in Port Harcourt. Questionnaire was used to collect primary data for the study. Spearman's rank Order correlation statistics was used to test the formulated hypotheses. The study affirmed that supervisor support had significant relationship with growth of manufacturing firms. Supervisor support had significant relationship with service

quality of manufacturing firms. Finally, supervisor support had significant relationship with timeliness of manufacturing firms in Port Harcourt, Rivers State, Nigeria. Ikegbusi and Eziamaka (2016) examined the impact of instructional supervision on teachers' effectiveness in Nigeria. T-test was used to test the hypotheses formulated. The study showed that there is no significant difference between the influence of internal supervision and external supervision on teachers' effectiveness in secondary schools. This implies that internal supervision and external supervision have significant influence on teachers' effectiveness in public secondary schools in Enugu South Local Government Area, Enugu State. Sule (2013) investigated the influence of principals' supervisory demonstration strategy on teachers' job performance in Cross River State, Nigeria.

Analysis of variance was used to analyze the hypothesis formulated. The study discovered that principals' supervisory demonstration strategy had no significant influence on teachers' job performance in terms of classroom management, instructional ability and student evaluation in selected public secondary schools in Cross River State, Nigeria.

Conceptual Model

A research conceptual model was developed to show the effect of the independent variables (mentoring, performance appraisal and performance feedback) on each of the dependent variable (tax administration, tax audit and tax compliance) in Anambra State Internal Revenue Service.
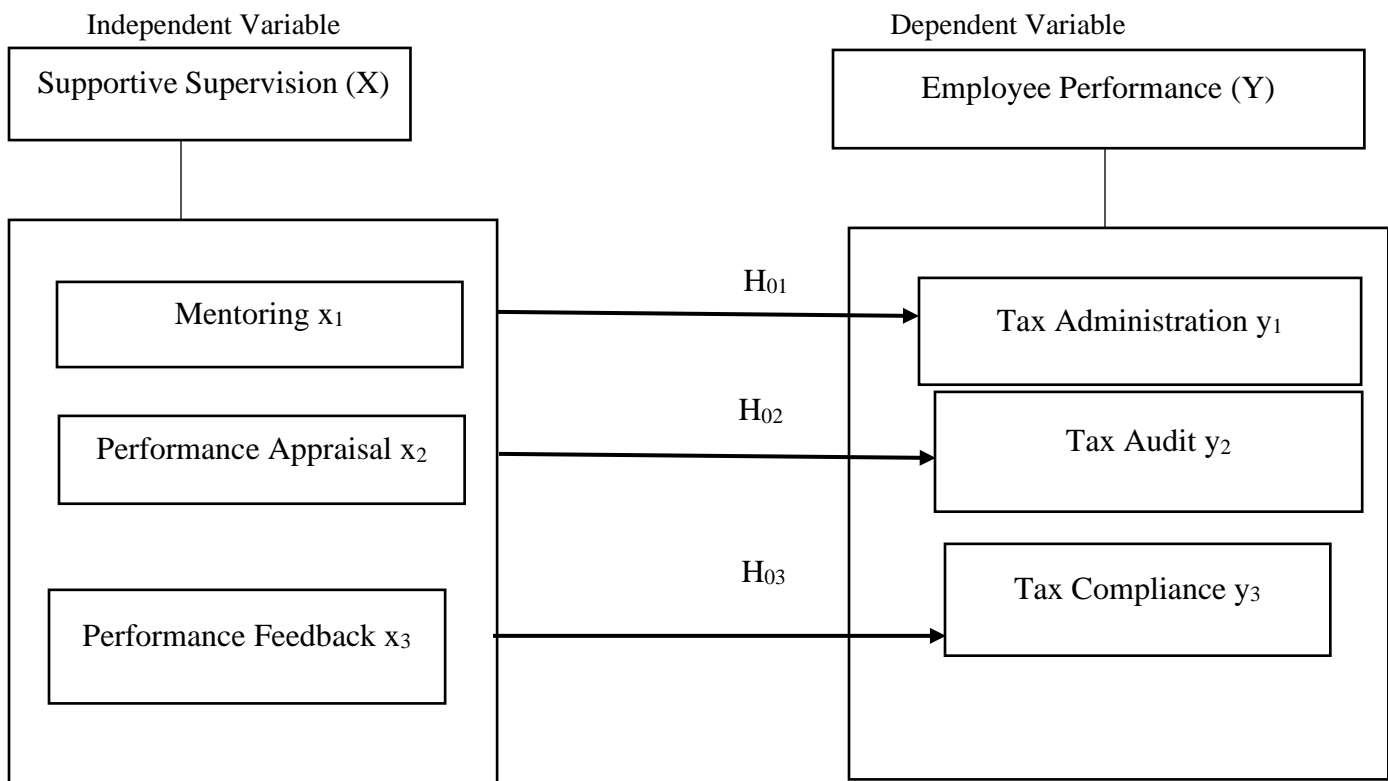

Figure 1: Supportive Supervision and Employee Performance

Source: Researchers' Conceptual Model (2021).

Methods

Survey research design was adopted for this study. This was done for three reasons. First, it is capable of obtaining information from large samples of the population. Second, it is well suited in gathering demographic data that describe the composition of the sample (McIntyre, 1999). Third, it is inclusive in the types and number of variables that can be studied; while it requires minimal investment to develop and administer, and is relatively easy for making generalizations (Bell, 1996). The population of this study comprised of 120 workers in Anambra State Internal Revenue Service, head office at Awka, Anambra State, Nigeria (Researchers' Field Survey at Anambra State Internal Revenue Service, Awka, 2021). The study was carried out at the head office of this firm. This was done for two reasons. First, the researchers strongly believed that whatever activities that take place at the head office of this firm will be extended to all its branches. Second, the head office of this firms has more workers domiciled in it than all its branches. Simple random sampling technique was used for this study because it allows a researcher to give all the elements of his population equal opportunities to participate in his study (Sharma, 2017). The research instrument used for this study was a structured questionnaire. The study adopted the research instrument of Obasi and Ohia (2018) on mentoring, Erbasi, Arat, and Buyukipekci (2012) on performance appraisal, Raja, Naeem, Farasat, Bukhari, and Waqar (2014) on performance feedback, and Shagaria and Saad (2017) on tax administration, tax audit, and tax compliance. The research instrument comprised of 34 items. Internal consistency method of reliability was used to test the reliability of the research instrument. Cronbach alpha was used to test the internal consistency of the research instrument. The questionnaire comprised of two major sections: Section A (demographic profile of the respondent) and Section B (Research construct items). The questionnaire comprised of major construct items. However, modified Likert's interval rating scale with options ranging from strongly agree, agree, partially agree, partially disagree, disagree, and strongly disagree were used as the response patterns on the construct items. The pilot study was carried out by administering copies of the questionnaire to Ten (10) percent of the respondents who filled them and returned back to the researchers. Thereafter, the reliability of the research instrument was tested using Cronbach Alpha co-efficient. Descriptive statistics using simple percentages and frequency distribution tables was used to analyze the respondents' bio-data (gender, age, marital status, and educational qualifications) and responses on each item of the research instrument while multiple regression analysis was used to test the hypothesis formulated. These methods of data analysis were used with the aid of the Statistical Package for the Social Sciences (SPSS) version 23.

Table 1: Cronbach Alpha Value of the Research Instrument

Variable	Number of Items	Cronbach Alpha Value
Tax Administration	5	0.77
Tax Audit	3	0.84
Tax Compliance	5	0.83
Mentoring	9	0.88
Performance Appraisal	6	0.74
Performance Feedback	6	0.81
Total	**34**	

Source: Researchers' Computation (2021).

Table 1 showed the Cronbach Alpha value for each item of the research instrument tested which ranged between 0.74 and 0.88. This showed that the research instrument tested is reliable.

Results and Discussion

Copies of questionnaire were administered to 120 workers in Anambra State Internal Revenue Head Office, Awka, Anambra State; out of which only 85 copies were filled and returned back.

From the analysis of respondents' demography, 38 (45%) of the respondents are male while 47 (55%) are female. The marital status showed that 37 (43.3%) of the respondents are single while 48 (56.7%) are married. The age distribution of respondents showed that 30 (35%) of the respondents are within the age of 21-30 years, 28 (33.3%) are within the ages of 31-40 years, 21 (25%) are within the age of 41-50 years, and 6 (6.7%) are within the age of 51 years and above. The educational qualification showed that 20 (23.3%) of the respondents are WASSCE holders, 44 (51.7%) are Bachelor's degree holders while 21 (25%) of the respondents possess a Master's degree. Finally, in terms of length of service, 14 (16.7%) of the respondents have served below 1 year in Anambra State Internal Revenue Service, 37 (43.3%) have served between 1 to 5 years, 26 (30%) have worked between 6 to 10 years while 8 (10%) have served from 11 years and above.

Table 2: Multiple Regression Analysis Results on Supportive Supervision and Tax Administration in Anambra State Internal Revenue Service

Variables	Tax Administration
Constant	β = 9.251
	t = 3.356
	p = 0.001
Mentoring	β = 0.540
	t = 3.371
	p = 0.001
Performance Appraisal	β = -0.047
	t = -0.218
	p = 0.828
Performance Feedback	β = 0.124
	t = 0.661
	p = 0.511
R-Squared	0.346
Adj. R-Squared	0.310
F-Statistic	9.855
Prob (F-statistic)	0.000

Source: Researcher's Computation (2021).

Results of the study in table 2 showed that mentoring (β = 0.540, t = 3.371, p<0.05) had significant effect on tax administration, performance appraisal (β = -0.047, t = -0.218, p>0.05) had negative insignificant effect on tax administration and performance feedback (β = 0.124, t = 0.661, p>0.05) had no significant effect on tax administration in Anambra State Internal Revenue Service. The adjusted R square of 0.310 affirmed that supportive supervision (mentoring, performance appraisal and performance feedback) explained only 31% of the variation in tax administration in Anambra State Internal Revenue Service. This implies that only 31% of the changes in tax administration could be attributed to supportive supervision in Anambra State Internal Revenue Service. The results indicated that the overall model was statistically significant as represented by F = 9.855 with p-value (0.000) < 0.05. The regression model revealed that holding supportive supervision to a constant zero, tax administration would be 9.251 which implies that without supportive supervision, tax administration in Anambra State

Internal Revenue Service was 9.251. Based on these findings, the null hypothesis (H_{01}) which states that supportive supervision (mentoring, performance appraisal and performance feedback) has no significant effect on tax administration in Anambra State Internal Revenue Service is hereby rejected.

Table 3: Multiple Regression Analysis Results on Supportive Supervision and Tax Audit in Anambra State Internal Revenue Service

Variables	Tax Audit
Constant	β = 5.385
	t = 4.040
	p = 0.000
Mentoring	β = 0.484
	t = 3.127
	p = 0.003
Performance Appraisal	β = 0.130
	t = 0.622
	p = 0.536
Performance Feedback	β = 0.053
	t = 0.292
	p = 0.771
R-Squared	0.389
Adj. R-Squared	0.357
F-Statistic	11.905
Prob (F-statistic)	0.000

Source: Researcher's Computation (2021).

Results of the study in table 3 indicated that mentoring (β = 0.484, t = 3.127, p<0.05) had significant effect on tax audit, performance appraisal (β = 0.130, t = 0.622, p>0.05) had no significant effect on tax audit and performance feedback (β = 0.053, t = 0.292, p>0.05) had no significant effect on tax audit in Anambra State Internal Revenue Service. The adjusted R square of 0.357 affirmed that supportive supervision (mentoring, performance appraisal and performance feedback) explained only 35.7% of the variation in tax audit in Anambra State Internal Revenue Service. This implies that only 35.7% of the changes in tax audit could be attributed to supportive supervision in Anambra State Internal Revenue Service. The results showed that the overall model was statistically significant as represented by F = 11.905 with p-value (0.000) < 0.05.

The regression model revealed that holding supportive supervision to a constant zero, tax audit would be 5.385 which implies that without supportive supervision, tax audit in Anambra State Internal Revenue Service was 5.385. Based on these findings, the null hypothesis (H_{02}) which states that supportive supervision (mentoring, performance appraisal and performance feedback) has no significant effect on tax audit in Anambra State Internal Revenue Service is hereby rejected.

Table 4: Multiple Regression Analysis Results on Supportive Supervision and Tax Compliance in Anambra State Internal Revenue Service

Variables	Tax Compliance
Constant	$\beta = 7.001$
	$t = 3.964$
	$p = 0.000$
Mentoring	$\beta = 0.648$
	$t = 5.169$
	$p = 0.000$
Performance Appraisal	$\beta = 0.334$
	$t = 1.977$
	$p = 0.053$
Performance Feedback	$\beta = -0.221$
	$t = -1.515$
	$p = 0.135$
R-Squared	0.600
Adj. R-Squared	0.578
F-Statistic	27.967
Prob (F-statistic)	0.000

Source: Researcher's Computation (2021).

Findings of the study in table 4 revealed that mentoring ($\beta = 0.648$, $t = 5.169$, $p<0.05$) had significant effect on tax compliance, performance appraisal ($\beta = 0.334$, $t = 1.977$, $p<0.05$) had significant effect on tax compliance and performance feedback ($\beta = -0.221$, $t = -1.515$, $p>0.05$) had negative insignificant effect on tax compliance in Anambra State Internal Revenue Service. The adjusted R square of 0.578 confirmed that supportive supervision (mentoring, performance appraisal and performance feedback) explained only 57.8% of the variation in tax compliance in Anambra State Internal Revenue Service. This implies that only 57.8% of the changes in tax compliance could be attributed to supportive supervision in Anambra State Internal Revenue Service. The results showed that the overall model was statistically significant as represented by F = 27.967 with p-value (0.000) < 0.05.

The regression model indicated that holding supportive supervision to a constant zero, tax compliance would be 7.001 which implies that without supportive supervision, tax compliance in Anambra State Internal Revenue Service was 7.001. Based on these findings, the null hypothesis (H_{03}) which states that supportive supervision (mentoring, performance appraisal and performance feedback) has no significant effect on tax compliance in Anambra State Internal Revenue Service is hereby rejected.

The study found that supportive supervision (mentoring, performance appraisal, and performance feedback) had significant effect on tax administration in Anambra State Internal Revenue Service. Findings of the study support the study of Min, Iqbal, Khan, Akhtar, Anwar, and Qalati (2020) which discovered that supervisory behavior has positive and significant effect on sustainable employee performance among Smes in Punjab Province of Pakistan. Also, findings of the study agree with the study of Ndembo-Mwasawa and Wainaina (2021) which indicated that performance supervision had significant effect on employees' productivity in the Ministry of Lands, Environment, and Natural Resources in Taita Taveta County, Kenya.

The study revealed that supportive supervision (mentoring, performance appraisal, and performance feedback) had significant effect on tax audit in Anambra State Internal Revenue Service. Results of the study align with the study of Haidome (2020) which confirmed that

supervisor support had significant relationship with corporate performance of manufacturing firms in Port Harcourt, Rivers State.

The study discovered that supportive supervision (mentoring, performance appraisal, and performance feedback) had significant effect on tax compliance in Anambra State Internal Revenue Service. Findings of the study agree with the study of Ikegbusi and Eziamaka (2016) which ascertained that internal instructional supervision and external instructional supervision have significant influence on teachers' effectiveness in public secondary schools in Enugu South Local Government Area, Enugu State.

Conclusion and Recommendations
Based on the findings of the study, the study concluded that provision of sufficient mentoring to workers, continuous evaluation of workers' performance, and provision of feedback to workers after each appraisal exercise will bring about efficient tax management, quality tax report, and consistent tax compliance in Anambra State Internal Revenue Service. Efforts made by the management of Anambra State Internal Revenue Service to initiate and implement mentoring activities and give room for superiors to evaluate the performance of their subordinates and as well inform them about their performance after each appraisal exercise will drive its workers to generate more tax for the government and as well examine and provide accurate tax report of citizens (individuals and companies) in Anambra State.

The study recommended that employers in Anambra State Internal Revenue Service should place more priority on supportive supervision by assigning all junior staff members to senior staff members for adequate mentoring, conducting regular performance appraisal exercise, and providing sufficient information to workers after each appraisal exercise in order to encourage its workers to put in their best in achieving the firm's goals and objectives. The management of Anambra State Internal Revenue Service should create more awareness on the importance and benefits of mentoring, recognize and applaud positive contributions of its employees towards the growth of its organization, and as well provide more training for workers who do not perform

well after each appraisal exercise. This in turn will motivate their workers to generate and manage the taxes collected from citizens effectively and carry out quality tax audit that will promote the image and reputation of their organization.

Limitations of the Study
The study examined the effect of supportive supervision on employee performance in Anambra State Internal Revenue Service only. Findings of the study cannot be generalized to the entire internal revenue service firms in Nigeria. The study therefore calls for further studies to be carried out on supportive supervision in internal revenue service firms across different states in Nigeria. Also, the study should be replicated in other public sector firms in Nigeria. Finally, the study should be carried out using additional research designs and additional variables in future as the current study was limited to a single research design and three dependent and three independent variables.

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