

Organisational Structure and Employee Performance: A Study of Ernst & Young Nigeria

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ABSTRACT

The study focused on one professional services company in Nigerian. These new realities have forced many organisations to reorganise to move quicker, adapt more quickly, foster rapid learning, and meet people' changing career goals. The study's major goal was to assess how organisational structure affected employee performance. In the study, formalisation, centralisation of authority, specialism, command and control chain, breadth of control, and traditionalism were examined as indicators of effect. This year's theme was "Excellence in the Workplace." The evaluation of the research used publications by famous academics, specialists, and practitioners as references. This study used primary source to gather data. In Nigeria, 249 employees of Ernst & Young were given a standardised questionnaire. To test the hypotheses, the data were examined using regression analysis. Command-and-control structure, and traditionalism all had a varying impact on employee performance at EY, the research showed that in EY, the chain of command and specialisation have the greatest influence on worker performance. Given the effect of covid-19 on the work, this study recommended that the management investigate new strategies to innovate model parameters to stay pace with technical advances.

Keywords: Organisational Structure, Employee Performance, Centralisation, Formalisation and Specialisation

INTRODUCTION

Organisations have consistently been designed for quality and efficiency, with bulk of them formed and over two centuries ago in line with the frameworks proposed by notable theorists including such Weber, Taylor, and Fayol (Clemmer, 2023). Nevertheless, high-performing organisations function in ways that they did not a decade ago. Recent years have seen effective companies establish frameworks that give it a competitive advantage and thrive in today's modern global business system (Josh, Tiffany, Amir and Yves van. 2017). Adam (2017) explored the ways in which technology companies are becoming more creative. Past few years have seen effective companies create frameworks that enable companies and perform effectively in history's global business system (Josh, et al. 2017). Adam (2017) examined how technology firms are experimenting with alternatives to the "Fordian" model's hierarchical components and increasing specialism in best interest of new energies like "Holacracy," that also enables employees to act very much like businessmen and self-direct their work rather than reporting to a line manager who informs people how to do it. The prototypical tech firm is regularly represented in the media as needing odd working conditions: grilled cheese for everybody, ping pong in each and every area, and beanbag seats in place of seats. All of those are positive steps toward trying to overcome the opposition that emerging companies encounter; and several of these reasons are predicated on ability to adapt, favouring long-term continued existence in times of economic crisis.

Problem Statement

The issue of management structure has attracted the attention of supervisors in organisational behaviour, inspiring substantial research, debate, and discovery. This is natural, since organisations have goals and objectives to accomplish, which can only be accomplished within the confines of the organisation's structure. Creating a structure that is a suitable match for the organisation's needs is a monumental undertaking, as a great fit means enhanced capacity (Donaldson, 1987).

Although it is necessary to spend time examining the link among structural conditions and job performance (Malik, 2014; Hadis, Keyvan, Salah, Khabat, and Soran, 2017), this examination is necessitated by the relative scarcity of research on this topic. Furthermore, the outcomes of this kind of study generate divergent concerns in the many sectors addressed. While Malik (2014) finds a positive link between organisational structure and employee outcomes in brewery firms, Hadis et al. (2017) make a negative relationship in institutions. To our understanding, there seems to be no research that examines the interplay of structural parts on employee productivity across sectors with the purpose of clarifying the relationships between individuals.

Organisational structure and job performance are two separate concepts that have been talked about a lot almost in every industry (Galbraith, 2024). Also, these ideas have been studied in both rich and poor countries. Even so, no research specifically looked at how the structure of the business influences the productivity of workers in nations that aren't rich. This study tries to fill in it void in existing literature that has been written about it. The research also takes a look at transnational industry in Nigeria that is a nation that isn't very wealthy.

The study's major purpose is to determine the effect that organisational structure has on employee performance at Ernst & Young Nigeria and Computer Warehouse Group (Ernst & Young, 2019). The primary objectives of the study are; (i) to investigate the influence of chain of command on employee performance; (ii) to ascertain the influence of control span on employee performance; and to ascertain the effect that traditionalism has on employee performance. Based these objectives the study proposed the following hypotheses:

Hypotheses for Research

H₀1: There is no discernible correlation between chain of command and employee performance.

H₀2: There is no substantial association between job performance and span of control.

H₀3: There is no conclusive evidence that traditionalism affects employee performance.

LITERATURE REVIEW

This section summarised the idea of employee performance, and discussed the dimension of organisational structure and employee performance, as well as the issues that arise when they are combined.

Conceptual Framework

EY's history

Ernst & Young (EY) is a company that provides professional services around the world. It is based in London, England. A company called EY is among the of the globe main suppliers of professional services. Arthur Young and Alwin C Ernst founded EY, which developed via a merger or acquisition and a refocusing of its industry emphasis (Ernst & Young, 2019). It increased its share in important company sectors such as operational activities consultancy, strategic billing processes, human resource (hr billing processes, financial services consulting, and technical services advisory.

Arthur Young and AC Ernst were both pioneers who knew how important it was to do good work. They also saw how important their people were to them. In 1920, Ernst & Ernst's operating philosophy was this: "The success of Ernst & Ernst is entirely dependent on the character, competence, and effort of the men and women who work for the firm. This is what we believe." When Young was alive, he was a supporter of professional growth. A staff school was started by him in the 1920s. In the 1930s, his business was the first to hire people from college grounds (EY, 2019). EY is a network of businesses that work together. Each of these businesses is a separate legal entity in its own country. 270,000 people work at the company, which has more than 700 workplaces in 150 nations across the globe. It offers guarantee (such as financial auditing), tax, consulting, and advice services to business (EY, 2019). It has about 600 people in Nigeria working in assurance, tax, transaction advisory, and consulting service area. There are 43 directors and partners, three offices in Lagos, Abuja, and Port-Harcourt, and about 600 people working in Nigeria.

EY was classified No. 1 in BusinessWeek's yearly ranking of "Best Places to Start a Career" for 2008; No. 44 in Fortune's list of "100 Best Companies to Work For," and the best among "Big Four" for 2009; 3rd in Universum World's Often these Attractive Employers; and 1st in a survey of business majors about what they think of prospective employers (EY, 2019).

Employees' performance can be judged by a number of things. Each employee's utilisation rate is used by EY to figure out how effective they are. Utilisation rates show how much of an employee's time is billable. It's a way to figure out how well someone is at making money with the bandwidth they have available over a certain amount of time (Mark, 2019). The following table summarizes EY Nigeria's utilisation rates over the last fiscal years.

Table 2.1: Summary of Nigeria’s EY utilisation rates over the last fiscal years

	July 21 to June 22	July 20 to June 21	July 19 to June 20
Service Line	FY22	FY21	FY20
Assurance	69.80%	71.40%	73.40%
Tax	100.30%	72.90%	67.90%
Advisory	75.10%	70.80%	60.30%
TAS	68.60%	83.70%	60.10%
Total	76.10%	71.40%	68.90%

Source: Researcher (2023)

Even though utilise in total had also gone up by about 8% from FY20 to FY22, this is only a very slight increase. This shows that employees are more efficient and thus, their achievement has gone up. It's clear that performance utilisation went down by 4% in assurance between FY20 and FY22, but it went down by 15% in TAS between FY21 and FY22. Nevertheless, Tax and Advisory takes steady progression ended the past few years, with Tax exceeding the 100% mark in FY 22 by 0.3%.

Structure of an Organisation

The organisational structure is defined as the method through which job responsibilities were properly alienated, classified, and harmonised (Sablynski, 2012; Tran and Tian, 2023). Additionally, this is referred to as the structural design of corporate capability, management, ability, efficient connectivity, and organisational structure (Wolf, 2022; Tran and Tian, 2023). It refers to a long-term allocation of responsibilities and tasks. In several other sentences, corporate structure is a set of methods for fragmenting the establishment into distinct jobs and thus promoting cohesiveness between the multiple tasks (Tran and Tian, 2023). Similarly, organisational structure describes the set framework of responsibility and authority relationships that guides, manages, and encourages employees to cooperate in order to accomplish an organisation's objectives (Underdown, 2012; Tran and Tian, 2023). It contains job descriptions, their linkages, and responsibility for procedure and thread outputs (Andrews, 2012, 2023).

Based on the most recent assertions the term "organisational structure" denotes to the official agreement among people and groups about the assignment of roles, duties, and specialist inside the organisation (Tolbert & Hall, 2019). It provides the company with the form necessary to operate effectively in its surroundings. The organisational structure, by purpose, directs job competence, employee enthusiasm, and collaboration between top management and subordinates to enable the flow of plans and goals across the organisation in order to plan the forthcoming (Sablynski, 2023). Additionally, this is mechanism for delegating accountability and authority among people in the organisation, as well as performing job functions (Zheng, Yang and Mclean, 2010; Tran

and Tian, 2023). The organisational arrangement has an effect on how people are organised and coordinated at work. As a result, it has an effect on not only the nature of the links they make and their attitudes toward these elements, but also on the way they complete their duties, the features needed of people working in particular types of structures, and the managerial staff of workers' performance.

The major result is that for a plan to succeed, the structure and operations of the organisation should be adapted to the plan (Teixeira, Koufteros, Peng, 2012). The link among performance, as per Teixeira et al. (2012), is more fragile and is regulated by a range of other organisational factors. As shown by sociologist Max Weber, the organisation structure's primary characteristics are its authority hierarchies, specialisation of work, and practices and regulations. These characteristics can also be seen in any group's bureaucracy (Johanna and Alena, 2014).

How many of those facets are interconnected and thus impact the organisational structure and its various component pieces in an exhaustive analysis of the organisational structure and its various component pieces was examined by Underdown (2023). The organisational structure of an organisation creates job allocation, reporting relationships, and formal coordinating techniques. The three most critical components of an organisation's structure are formalisation, centralisation, and control as agreed by most experts (Zheng, Yang and Mclean, 2010; Tran and Tian, 2023). This Underdown (2023) defined as "complexity, formalisation, and centralisation." The degree to which an organisation's structures diverge or divide work is referred to as structural complexity. A complex organisation demands more communication between departments or between levels. The further complex an organisation is, the much more efficient leadership, collaboration, and control are required.

Tolbert & Hall (2019) suggested that a formalised structure has several rules and regulations that control how organisational operations should be conducted; as a consequence, formalisation tends to limit the amount of communication inside an organisation by limiting innovation. Centralisation establishes the position of decision-making power inside an organisation. In strong centralised organisations, judgment is assigned to the top executive(s), but in decentralised organisations, judgment is assigned to far lower tiers. Additionally, it produces a non-participatory culture, which discourages participant communication, commitment, and task engagement (Chen and Huang, 2017). Complex organisations are often more decentralised, while organisations with fewer job specialisations need a centralised control center. Decentralised organisations need more employees' engagement involvement.

Organisational control consists of three main steps: aim formulation, assessment or supervision, and feedback. The three stages of a bureaucratic structure take the shape of a circle and it may comprise laws, norms, and internal systems (Quang & YeZhuang, 2022). When an organisation determines how it intends its members to act, the attitude it wishes to nurture, and the aims it wants to obtain, it may structure itself enhance the growth of culture in order to attain the intended attitude, behaviours, and goals (Underdown, 2023). Developing and implementing performance evaluations and behavioural prescription improves decision-making and boosts define system (Germain, Cindy and Cornelia, 2008). Chen and Huang (2017) believe that a decentralised, uncontrolled organisation operates better.

Organisational Structure Components

Tolbert and Hall (2019) recognized three forms of formal organisational structures: centralisation, formalisation, and diversity. Daft et al (2010) expanded this to six factors. Have both seen consolidation and standardisation as features of management system. Tolbert and Hall (2019) examined what Daft et al. (2010) described to as a hierarchical system, or what Daft et al. (2010) alluded to as capability. Tolbert and Hall (2019) classified what Daft et al. (2010) alluded to as specialty and staffing proportions as complicated. Prior to Daft et al. (2010), Johanna & Alena (2014), as cited in Wolf, (2022), discussed four underlying dimensions based on six dimensions, including: activity structuring (specialisation, standardisation, and formalisation), which refers to the extent to which formal legislation controls workers' behavior; authoritative ability to focus (centralisation) at the top management; and line control of workflow (standardisation) relative to impediments.

Complexity is related with higher efficiency and expansion, since it enables businesses to concentrate on

customer needs while using diverse jobs market and community resources (Sablynski, 2023). Employees may specialise in particular abilities, enhancing their expertise and aptitude to do specialised tasks (Tolbert & Hall, 2019). Specialisation helps employees to complete their main job faster and eliminates the need for costly switching (Schultz, McClain and Thomas, 2003). On either hand, inadequate supervision and collaboration inside the organisation may occur (Tolbert & Hall, 2019).

Robbin and De Cenzo (2015) define standardisation as the extent toward which occupations are standardised. Though formalisation and standardisation are closely connected, Dan, William, assert that formalisation refers to the task at hand, while standardisation addresses the manner in which the task is to be accomplished. In this context, the degree of formalisation refers to the extent to which workers are bound by instructions and processes that prohibit and encourage innovation, self-directed effort, and knowledge activities. Baum and Wally (2003) identify stiffness as a negative side effect of formalisation. This impairs the market's and planet's capacity to react rapidly to intense competition. On the other side, a lack of formalisation can contribute to job ambiguity, which may have a negative effect on participant assertiveness and working.

As seen by Tolbert and Hall (2019), formality fosters both predictability and equity in conduct results, because everyone is obliged by the institution's stated rules. Democratisation is the spread of organisation power and choice groups (Sheremata, 2020). Robbins and Timothy (2021) highlighted centralisation as a factor impacting the bureaucratic of an enterprise, alluding to the extent with which authority is centralised at the leadership. Although large organisations with a high degree of specialisation favor decentralisation, Leavitt (2005) believes that centralisation is a more effective way to manage large and complex operations.

Traditionalism refers to the manner in which methods are perceived and how learning occurs, whether in an informal or formal setting. Yang (2013) noticed that those who value tradition are more likely to reject or welcome novel ideas that bring about change. They have a deep relationship to the past, and make attempts to assimilate it into the current. Individuals with a lower amount of traditionalism wish to break the mould and so accept change, while those with a greater level of traditionalism place a premium on novelty and originality.

Performance of Workers

Efficiency, according to Sept(2023) is a barometer of an organisation's health, or the result of management decisions and their execution by the organisation's staff. It is a combination of economic and non-measures that quantify the extent to which goals and outcomes are attained (Greenberg, 2011). At times, the terms "compensation and benefits" and "incentive system" were used indiscriminately (Hefferman and Flood, 2000). Tyskbo (2020) defined the terms "performance" and "productivity". As said by him, output describes the number of tasks completed within that time period, which is frequently defined as the ratio; while effectiveness encompasses not just to output but now also excellence, reliability, or other characteristics. Although work engagement and ability to do the job have to be connected, output is determined by variables related to operations (including such profitability and turnovers), whereas job performance is determined by effectiveness or perspective criteria (such as supervisory ratings and goal accomplishments).

A business must have an efficient employee continuous improvement process in place in order to make the best use of its employees and achieve the greatest amount of organisational success. The results aim is intended to be linked to company procedures, so that the entire system moves away from an occurrence-based approach and toward a more intentional and individual-based one (Jena and Pradhan, 2014; London, 2023). Adaptive quality is associated with an individual's ability to adjust to an evolving industry and give substantial assistance again for job profile. According to prior research, once employees achieve a certain level of proficiency in their given activities, they attempt to adjust their attitude and conduct to the various needs of their professional jobs (Huang, Ryan, Zabel and Palmer, 2014). While job competency may benefit in task performance, Griffin, Neal, and Parker (2007) argue that flexibility and proactiveness toward one's job position are crucial for dealing with changing business settings.

Employee Performance Evaluation

An employee's job performance has a significant impact on their longevity and upward mobility within an

organization as well as prospective job opportunities with other organizations (Williams, 2023). Companies use employee performance evaluations as a tool to document an employee's performance over time. Being informed about the evaluation's potential benefits helps to ensure that the process is a positive one. In this article, we describe what an employee performance evaluation is, its benefits and how to prepare for one.

An employee performance evaluation, also known as a "performance review," is a process used by organizations to give employees feedback on their job performance and formally document that performance. Although companies determine their own evaluation cycles, most conduct employee performance evaluations once per year (Williams, 2023). Some companies also conduct evaluations when employees reach the end of their initial probationary period. Those who perform well on that evaluation are typically removed from probationary employment status. Evaluation information is stored in the employee's file and may be requested by future employers or institutions of higher education (London, 2023).

Performance evaluations vary significantly in structure and format across industries and companies. They might include rating scales, self-assessment checklists, formal observations or performance tasks. Typically, at least a portion of an employee's performance evaluation includes a review of outcome metrics or progress against previously identified goals (Sept, 2023).

In the corporate sector, for example, part of an employee's performance evaluation might include a review of sales generated or company growth targets (Eva, Meacham, Newman, Schwarz, &Tham, 2019). In a school setting, the academic performance of students in a specific class is included as a component of the evaluation.

A performance review is a formal, regulated assessment mechanism in which managers and other key stakeholders evaluate an employee's work performance (Carpenter,2024). The purpose is to learn more about their strengths and weaknesses, offer constructive feedback for skill development in the future, and assist with goal setting. Despite this common goal, data suggests that traditional approaches to performance management can be demotivating, uninspiring, and make people want to give up rather than work harder and progress (Tyskbo, 2020).In fact, traditional performance management (PM) is universally disliked by both managers and employees. It is seen as having little value and has failed to meet its intended goal of improving performance.

A performance evaluation process includes a company-specific evaluation form, performance measures parameters, and guidelines for delivering feedback with disciplinary procedures (Cflow, 2024). Executing the performance evaluation process effectively can enforce the predetermined boundaries of performance and promote effective communication. Employee performance is crucial aimed at the organisation's success subsequently the organisation's achievement is contingent upon the worker's novelty, inventiveness, and obligation (Ramlall, 2008).

People who run businesses think about how well their employees do their jobs, how creative they are, how responsive they are to their customers and co-workers' suggestions and how much money they make. These are all important factors in how well employees do their jobs, according to a survey by Scott. Iskandar, Ahmad, and Martua (2014) bolster this argument by citing attributes such as quantity, quality, and an individual's level of expertise or creativity. Work stress reduces workers' capacity to integrate available resources and job needs with personal traits such as commitment and interaction throughout hierarchy levels, as per their research. Even though these indicators are extremely subjective, Kostiuk et al. (1989) claim that most firms are using them to assess employee performance.

Organisational Structure and Performance of Employees

In terms of the previous, centralisation constricts interaction routes and decreases the value and amount of concepts and information collected to address issues (Cardinal, 2021, Nord and Tucker; 2000). More significantly, it erodes workers' feeling of control over their jobs and diminishes their likelihood of seeking fresh and imaginative solutions (Atuahene-Gima 2023, Damanpour 1991). While formalisation provides a framework for exploratory endeavours and focuses attention on certain aspects of the external environment, it also acts as a constraint on exploratory attempts. Ajagbe (2007) asserts that a company's structure may be established by defining how the company wants its people to behave. The attitudes and results it want to

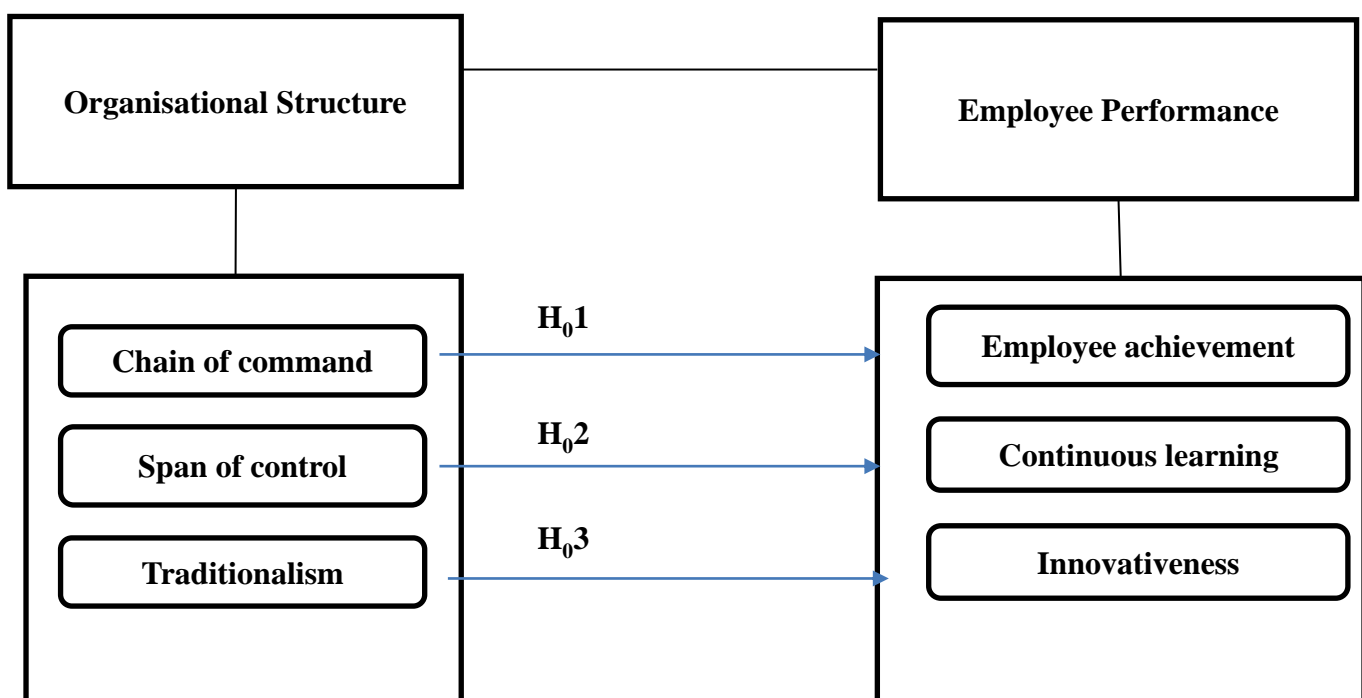
encourage among its participants, and then assisting in the establishment of cultural values and norms to attain these intended behaviours, emotions, and results. Ajagbe et al. (2011) revealed no relationship between employee effectiveness and line of authority, but found that organisational changes had higher job satisfaction, as the scope of controller of an organisational structure describes the number of staff responsible to an autocratic leader.

According to Malik (2014), variables such as the number of levels in the hierarchy, the kind of formalisation, the existence of loose/blurred internal and external borders, and the use of suitable technology all have an effect on employee performance. The degree to which personnel are bound by instructions and measures that prohibit and discourage originality, independent work, and learning activity is referred to as the formalisation nature. According to Nnabuife (2019), a mechanistic system promotes strict bureaucracy: organisational activities are organised individual goals and expert are thriving clear, power flows are understood and firmly followed, individual expertise are detached, and particular responsibilities are plainly demarcated. In dissimilarity to mechanistic structures, organic structures make use of teamwork abilities, facilitating interaction at all parts of the company, and place a lower premium on receiving and giving instructions from junior to senior and conversely.

Additionally, Nnabuife (2019) described organisational structure as the process of creating or modifying an existing structure to conform to the organisational setting and technical requirements; this has an effect on the organisation's processes. As a consequence, it is contended that establishments have shifted their attention away from individual achievement and toward collaborative success. Nevertheless, since players are self-possessed of people, squad procedures and performances are not clearly considered or improved without taking achievement into account.

Research Conceptual Model

The figure below illustrates the prototype that the analyst came up with to show how the variables were linked together. It affects how well workers do at work because of the extent to which a company is organised. Proxies for organisational structure include concentration of power, high formalisation, common standards and specialism; whilst also worker results are found by employee recognition, life - long learning, creativeness and the value of the content they do, among other things.



Source: Adapted from the survey (2023)

Theoretical Foundations

Weber's Bureaucracy Theory

Max Weber develops the idea of bureaucratic system within a structure for which he views society's rationale as inevitable (Pollitt, 2008), arising in a rising lack of intimacy in social interactions and dissatisfaction with the world (Aron, 1994; Giddens, 1997). The perfect bureaucrat, either public or commercial, is defined by hierarchal structure, formal authority lines (chain of command), a defined field of activity, rigorous division of labor, close and consistent execution of assigned duties, all choices and responsibilities described and regulated by rules, officials with high experience in their disciplines, career progression contingent on professional skills, and credentials assessed by organisational norms.

Barnett and Finnemore (2004) characterize contemporary bureaucracy as needing four attributes: hierarchy (strictly delineated shards of professionalism and specialisation of labor), consistency (a framework in which managers are compensated on a permanent basis and progress within the framework), alienation (given a prescription regulations and regulations established rather than unauthorised or unlawful processing), and expert knowledge.

While Weber saw bureaucratisation as one of the effective and convenient way to organize individual action, and thus as the path to time the system that the modern world required, he also saw it as a threat to individual liberties (Weber, 2015). It is generally associated with highly undesirable organisational characteristics such as operational delays, activity centered on ambiguous standards, extensive documentation requirements, or even numerous impediments to satiating users' or clients' needs (Godoi, Silva, & Cardoso, 2017).

Theoretical Control (Sociology)

In sociology, control theory postulates that two types of control mechanisms, inner and external, work against our proclivity to stray. Hirschi (1969) asserts that this concept explains the frayed connections between individuals and society that lead to self-centered and deviant behaviour. Deviance develops as a result of prolonged exposure to specific social contexts in which individuals adopt behaviours that entice them to violate social norms. On the other hand, strong social ties deter people from committing such crimes. Hirschi (1969) asserts that control theory makes use of social relationships such as attachment, commitment, engagement, and belief to dissuade individuals from pursuing these enticing deviations. The concept has been criticized for being founded on self-reported research, particularly in its early stages. Self-report data critics point out that individuals disclose information for a variety of reasons, and that the questions themselves may be interpreted differently by different individuals (Braithwaite, 1988).

Empirical literature

Clemmer (2023) investigated organisation structure limits or liberates high performance and concur with the idea that the structure of an organisation affects how well people do their jobs. If the structure is bad, good people will take the shape of the structure. Many businesses made their employees feel like they didn't have a lot of power. According to Clemmer (2023) there are people who live there who become victims of "the system." A lot of the time, this is because they think they don't have much or no control over how they work, how they use technology, how they use support systems, and so on. It gets of inferior quality once workers are penalised unfairly by the appraisal structure with which they are forced to labour, which makes the problem even worse.

Sablynski (2023) examined foundation of Organisational structure and found that there was no connection among workers output and the breadth of regulator they had. Decentralised organisations, on the other hand, had higher levels of work satisfaction. To understand why, we need to look at the structure of an organisation. In this case, the span of control section of the structure determines how many workers a certain authority figure is in charge of. He said that the way businesses are set up makes employees less uncertain and helps explain and predict how they will act.

Ezejiyor and Ezekwesili (2021) sought to ascertain the impact of organizational structure on the employee's performance of pharmaceutical companies in Anambra State of Nigeria. The research was conducted using a descriptive survey research approach. The study's participants include 346 employees from 20 pharmaceutical companies in Nigeria's Anambra State. The researchers used Borg and Gall (1973) formula to arrive at a sample size of 67. With the help of SPSS version 20, the researchers used regression analysis to examine the hypothesis. Ezejiyor and Ezekwesili (2021) findings revealed that working conditions and formalization have a positive significant impact on pharmaceutical company employee performance. Based on the findings, the study recommended that management of manufacturing companies in Nigeria should design appropriate organizational structure to improve the productivity of their workers.

Ugwu, Nnadi&Udeze (2019) examined organizational structure and employee performance in selected micro-finance banks in Enugu State. The study adopted survey approach in its design and generated data from primary and secondary sources. The population of this study covered 67 members of staff from the three selected micro-finance banks in Enugu State, while Cochran sample size determination statistical formula for finite population was adopted to select a sample of 57 members of staff for the study. The research instrument was subjected to both face and content validity while its reliability was tested using spearman's rank correlation coefficient which gave an output of $r = 0.95$. The data gathered was analyzed with the Non-Parametric Kruskalwallis test using the 15.0 version of the Minitab statistical software (MSS). Ugwu, et al (2019) major findings revealed that organizational structure has significant effect on employee performance in the selected micro-finance banks. This assertion was drawn from the output of the data generated as the kruskawalis test (H) yielded 0.000 and 0.000 for the two hypotheses respectively. The study concluded that the present structure adopted by selected micro-finance banks is supportive of enhanced employee's performance and therefore should be encouraged.

According to Josh, Tiffany, Amir and Yves van (2017) survey; although individuals adapt rather fast to new technologies, firms in the industry change at an unhurried stride. As a consequence, although the majority of business planning, organisational arrangement, job project, goals, and organisation practices were established during the initial industrial revolution, they are scarcely guardianship up with knowledge and daily life alterations. In actuality, just 14% of managers consider their organisation's usual organisational model of hierarchical position levels determined by domain expertise is particularly effective. Rather than that, leading firms are pushing a more adaptive, team-oriented approach. While relevant research exists to demonstrate the link connecting structural factors and employee outcomes, the findings appear to be inconsistent, given the course's relative paucity of research (Hadis, Keyvan, Salah, Khabat, and Soran, 2017). To that end, the goal of this research is to offer actual evidence on the link between organisational structure and employee performance. This research takes a more intriguing approach by comparing the organisational structures of a technology business and a regulated professional service firm and the influence they have on employee performance. Olajide (2015) looked into the effect of organisational structure on work contentment in the Nigerian financial segment: empirical evidence from selected banks in Lagos state. This is what he found. More than 3000 people who work for the main banks gave out questionnaires at random. People who work in an organised way are further probable to be content with their occupations because they want to be in charge, be successful, and be able to work on their own.

Malik Shahzad Shabbir (2014) did research on the structure of a Nigerian brewing company and how well its employees did. The study found that the types of hierarchical levels, technology, and formalisation all had a big impact on the performance of brewing business employees. Based on the data, the research found that having the right structure is what drives the performance of the workforce at brewing businesses. Structure has an effect on how well a company does when it comes to supply chain management. Organisational structure has a favourable influence on the level in a stable setting but has a negative effect in a much more diverse context.

RESEARCH METHODS

Methods of Research Design

The quantitative investigation relates to the statistics gathering and exploration processes performed. The research makes use of a quantitative technique, specifically a survey design. The survey approach was approved

for this research as it permits the introduction of cause and effect and gives vital insight into to the interrelationships that may exist between such a numbers of variables of interest, so strengthening our knowledge of their linkages.

Population of the study

Population consists of EY Nigeria personnel who were actively involved throughout the fiscal year 2023. As of July 2023, EY Nigeria's workforce totaled 662 workers. According the survey's structure, participants came from a variety of EY divisions, including Assurance, Tax, Advisory, and Transaction Advisory.

Sample and Sampling Technique

In terms of sample and sampling technique, the researchers focused on two firms operating in distinct industries. The research polled 249 EY workers in various divisions, centered on the sample size calculated using. Around 249 individuals were chosen in total, constituting around 38% of the population of 1,294. The Yamane equation is used to make the selection (1979). To ensure that everyone had an equal chance of occurring, a sample selection approach has been used to choose a sample from a population.

The probability sampling technique was employed in the experiment. According to Asika (2012), a probabilistic sampling method is one where the researcher decides in advance how to choose responders from a demographic intentionally and clearly, meaning that participants take equivalent probabilities of being picked. Random sampling remained used to choose participants for the study. Random sampling method were used in this research for the reason that it increases representativeness and enables the usage of a reduced sample size, that saves time and cash. The Yamane method was used to estimate a sample size of 487 for this investigation (1979). The equation as follows:

$$n = \left(\frac{N}{1 + N(e^2)} \right)$$

n = Sample size N = Total Population e = Precision estimate. Confidence level is 95% and + or – 5%.

Ernst & Young

$$(662 / ((1 + 662 * (0.05)^2))) = ((662,) / ((1 + 662 * (0.0025)))) = (662 / (2.655)) = 249$$

Methods of Data Collection

A questionnaire was utilised as the study tool. The questionnaire was used to ensure that persons maintained a high level of anonymity. The survey had structured questions that relevant to a research to choose from a predefined set of scale points and open-ended items that allowed individuals to answer their ideas. Selltitz, Wrightsman, and Cook (1976) state that the objective of standardisation is to assure that almost all participants are answering to similar demand, and one of the most notable compensations of the planned recognized enquiry is its ease of administration, tabulation, and analysis.

DATA ANALYSIS AND RESULTS

The statistical package for social (SPSS) was used to analyse the data. The criterion for significance was fixed at 0.05. Two hundred and forty nine (249) copies of the questionnaires were distributed to Ernst & Young employees. Two hundred and twenty-nine (Two hundred and thirty-seven copies from Ernst & Young personnel were properly completed and returned. This showed a response rate of 67%.

Analysis of Data

Reiteration of the Research Objective and Question one

First objective: To ascertain the chain of command's effect on work performance. First Research Question:

Does work engagement depend on the line of authority?

The first objective was to ascertain the effect of Ernst & Young's organisational structure on organisational effectiveness. On a five-point Likert scale, participants rated their impressions of many aspects of line of authority and command structure at Ernst & Young. Those points served as the basis for determining the weights used to calculate the score for every item. The findings of descriptive statistics online of authority are shown in Tables 4.2.

Table 4.1: Chain of Command Descriptive Analysis

Items	Mean	S.D
My organisation is structured on a hierarchical system of reporting lines.	4.45	.640
Increased influence is related with higher degrees in the hierarchy.	4.35	.759
The hierarchy's greater levels are related with outcome.	4.43	.792
The majority of data travels from the top to the bottom.	4.38	.834
Mean and standard deviation for the whole population.	4.40	.756

Source: Researcher's Field Survey, 2024

As shown by Table 4.1, the %age of persons who believe their organisation's presentation links are hierarchical is 4.45, with a standard deviation of 0.640. The overwhelming, with a means of 4.35 and a sample variance of 0.759, also agreed that increasing quantities in the hierarchy corresponded to additional strength. The overwhelming discovered that higher levels in the hierarchy are associated with decisions, with an average of 4.43 and a variance of 0.792. Furthermore, there were more responses on knowledge spill overs, particularly from the start to the finish, with a means of 4.38 and a sample variance of 0.834. The average mean score for the proclamations is 4.40, with a standard error of 0.756, implying that informants' reactions were relatively positive to the command structure assertions, with some variants as demonstrated by the heritage average discrepancy of 0.756, verifying the variance in individuals' perspectives toward other implies.

Hypothesis 1 (Ho1): There is no discernible influence of chain of command on employee performance.

Hypothesis four was evaluated using linear regression method. The predictor variables have been the line of authority, while the variable was work engagement. The achievement indexes (as predictor variables) are then regressed against the commanding officers score (index) (as independent variables). Table 4.3 summarises the analysis's conclusions and variable estimates.

Table 4.2: Summary Results of Regression Analysis of Chain of command on Employee Performance of Ernst & Young

Variables	B	T	Sig	R	R ²	Std. Error of the Estimate
(Constant)	14.797	8.134	.000	.655 ^a	.429	3.11367
Chain of Command	1.361	13.278	.000			
a. Dependent Variable: Employee Performance						

Source: Researcher's Field Survey, 2024

The outcome of the basic linear regression test used to control the influence of the chain of command on worker routine at Ernst & Young is shown in Table 4.10. The correlation value of $r = 0.655$ indicates a significant positive association between the chain of thorough knowledge and employee routine at Ernst & Young. The r^2 value of 0.429 indicates that chain of command accounts for 42.9% of the variance in worker routine at Ernst &

Young. The p- sig for the analysis is much less than the alpha threshold of 0.05, indicating that the study was statically important. As a result, the null four is discarded, and we infer that the command structure has a substantial impact on worker routine at Ernst & Young.

Reiteration of the Research Objective and the Research Question Two

Second objective: To ascertain the influence of control span on employee performance.

Second Research Question: What influence does Span of control have on employee performance?

The sixth aim was to determine the relationship between Ernst & Young's scope of control and employee performance. On a five-point Likert scale, participant remained asked to score their perceptions of several topics related to Ernst & Young's scope of control and staff performance. These points served as the basis for determining the weights used to calculate the score for each item. The qualitative data for span of control are offered in Tables 4.10, while those for job performance are provided in Tables 4.2, surveyed by an examination and explanation.

Table 4.3: Descriptive Statistics on Span of Control

Variables of Response	Mean	S.D
Supervisors often work to a small number of workers.	4.08	1.059
I have increased capability to carry out my duties	4.21	1.013
In my organisation, employees have the authority to make choices.	4.47	.627
Mean and standard deviation for the whole population	4.25	.899

Source: Researcher’s Field Survey, 2024

According to Table 4.3, the larger participants indicate that supervisors have few direct reports, with a mean of 4.08 and a usual deviation of 1.059. With a mean of 4.21 and a standard deviation of 1.013, the larger %age also felt that they had greater authority to accomplish their work. Finally, with a mean of 4.47 and a deviation of 0.627, there have been more replies on colleagues making choices in the organisation. The average score for the declarations is 4.25 with an error margin of 0.899, indicating that participants' reactions were on a high level for the statements under control, with variants in certain assertion reactions as indicated by the grand standard error of 0.899 that also affirms participants disconnect from the mean.

Reiteration of Hypothesis Number Two (Ho2): There is no evidence that breadth of control has a substantial influence on employee performance.

Linear equations regression analysis was done to evaluate hypothesis five. The span of management was the independent factor, whereas employee performance was the dependent variable. The indicator of work productivity is then regressed mostly on spans of controlled values (parameter) (as independent variables). Table 4.5 summarises the analysis's conclusions and parameter future projections.

Table 4.4: Summary Results of Regression Analysis of Span of Control on Performance of Ernst & Young

Variables	B	T	Sig	R	R ²	Std. Error of the Estimate
(Constant)	26.231	16.088	.000	.453 ^a	.205	3.67201
Span of Control	.984	7.794	.000			
a. Dependent Variable: Employee Performance						

Source: Researcher’s Field Survey, 2024

Table 4.4 summarises the results of the regression analysis test performed to examine the range of control is needed effect on job performance at Ernst & Young. The correlation coefficient of $r = 0.453$ suggests that the delegation of authority and employee at Ernst & Young have a significant positive relationship. Delegation of authority correlates for 20.5 % of the variation in work performance at Ernst & Young, as shown by the r^2 value of 0.205. The analysis's p-value was less than the alpha cut-off of 0.05, indicating that the research was statically important and thus dismissing hypothesis five. As a result, span of control has a massive effect on Ernst & Young's work performance.

Third Reiteration of the Research Objective and Research Question

Third objective: The purpose of this study is to determine the influence of traditionalism on employee performance.

Third Research Question: Is traditionalism detrimental to employee performance?

The sixth objective was to ascertain the effect of tradition on the effectiveness of Ernst & Young employees. Respondents to rate their impressions of Ernst & Young's traditionalism and job performance on a five-point Likert scale. The above scores were used to establish the values that were used to determine the rating for each item. Tables 4.13 show the results of descriptive statistic on tradition, while Tables 4.2 present the findings of statistical analysis on employee productivity, preceded by assessment.

Table 4.5: Descriptive Statistics on Traditionalism

Variables of Response	Mean	S.D
My organisation has a set procedure for completing given work.	4.28	.887
My organisation has established frameworks for addressing client requirements.	4.29	.857
Upper executives ensure that specified guidelines are followed to.	4.40	.667
Workers are forced to abide to organisational behaviour.	4.32	.736
Workers are forced to abide to organisational behavior.	4.29	.908
Mean and Standard deviation total	4.31	.811

Source: Researcher's Field Survey, 2024

According to Table 4.5, the majority of participants indicate that their institute follows a specified process for completing given responsibilities, with a mean of 4.28 and a standard deviation of 0.887. With a mean of 4.29 and a standard deviation of 0.857, the overwhelming likewise agreed that their organisation had clear patterns for addressing client expectation. The large %age, with a mean of 4.40 and a standard deviation of 0.667, stated that an upper executive adheres to established requirements. Furthermore, the % of people, with a mean of 4.32 and a variance of 0.736, acknowledged that employees are obligated to adhere to corporate conduct. Moreover, there have been further responses on employees having compelled to follow corporate policies, with such a mean of 4.29 and a sample variance of 0.908. The average score for the assertions is 4.31 with a standard deviation of 0.811, indicating that participants were generally unsure about the proclamations under traditionalism, with variants in their respect to specific assertions as indicated by the magnificent error margin of 0.811, which affirms the discrepancy in participants' viewpoints towards to mean.

Hypothesis third (Ho3): Traditionalism has no discernible influence on employee performance.

Linear equations regression analysis was used to evaluate hypothesis six. Traditionalism was the independent variable, whereas performance appraisal was the dependent variable. Following that, the index of worker performance (as endogenous factor) is regress on the traditionalism score (indicator) (as independent variables). The examination's findings and variable estimations are summarised in Table 4.6.

Table 4.6: Summary Results of Regression Analysis of Traditionalism on Employee performance of Ernst & Young

Variables	B	T	Sig	R	R ²	Std. Error of the Estimate
(Constant)	19.030	10.290	.000	.575 ^a	.330	3.37095
Traditionalism	.915	10.767	.000			

a. Dependent Variable: Employee Performance

Source: Researcher’s Field Survey, 2024

The outcome of the linear regression test used to examine the influence of traditionalism on worker performance at Ernst & Young is shown in Table 4.7. The correlation value, R (0.575), indicates a substantial positive association between traditionalism and employee at Ernst & Young. R² = 0.330 indicates the degree traditionalism predicts employee performance variance at Ernst & Young. The inference is that traditionalism accounts for 33% of the factors of employee effectiveness at Ernst & Young. This same analysis's p-value which is less than the alpha cut-off of 0.05, indicating that now the research was significant and therefore rejecting null hypothesis six. Thus, traditionalism has a large impact on employee performance at Ernst & Young.

CONCLUSION AND RECOMENDATIONS

Based on the analysis of data it was found that the chain of command affects employee performance in both firms. The span of control has effect on employee performance in EY; and that traditionalism affects employee performance of firms. The goal of this research is to determine the impact of organisational structure on employee performance in Nigeria in Ernst & Young. Using analysis measures and survey analysis, it is concluded that organisation structure elements like formality, line of authority, levels of responsibility, and tradition all have a major impact on workers at EY. EY's major service is assurance, which necessitates staff being specialised in a field (Accounting) either via a degree or certification in order to deliver this service successfully. Furthermore, as one progress up the ladder, there is a greater sense of obligation and duty. This might explain why EY has had the most influence from the chain of command, given the risks that individuals must incur as they advance up the line of command.

The study recommends that management should continually explore methods to innovate its structural factors to keep up with the prompt modifications caused by the adoption of new technology. Management should seek out and build on established traditions that motivate people to achieve at a higher level regardless of where they work. As shown in the present structure of prominent tech corporations such as Google, management for some and followership for others could be dependent on the amount of innovative concepts one can develop.

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