

CHANGE PROCESS AND EMPLOYEE ATTITUDE IN EDO STATE FINANCIAL SECTOR

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Abstract

The purpose of this study is to investigate the link between change process and employee attitude. Specifically, the study focused on determining the effect of quality of change communication, employee participation, top management's attitude, and supervisory support on the behaviours of employees the Federal Inland Revenue Service, Edo State Internal Revenue Service and Ministry of Finance in Benin City, Edo State. Questionnaires were employed to collect data from 198 respondents across all departments of the above mentioned financial institutions in Edo State. The data drawn was subjected to both descriptive statistics and inferential statistics using the SPSS versions 2023. With mean indexes of 3 and above, the study findings indicated that there is high level of change process, however, all variables except Level of Supervisory Support had no positive significant relationship with employee attitude. The conclusion therefore of the study is that the higher the Level of Supervisory Support, the better the attitude of employees. Therefore, to improve on the Level of Supervisory Support, this study recommends organisations should invest in strengthening frontline managerial capacities, including training supervisors in change leadership, emotional support, problem-solving, and staff engagement techniques to sustain positive work attitudes. In addition, Senior leaders should bridge the perception gap by not only endorsing change but actively engaging with employees at all levels. This includes demonstrating commitment through visible involvement, emotional intelligence, and consistent follow-through on change initiatives.

Keywords: Change Process, Edo State, Employee Attitude, Federal Inland, Finance, State Internal Revenue

Introduction

Despite a growing body of literature exploring the impact of change management on employee-related outcomes, findings remain inconclusive, particularly with respect to employee attitudes. For instance, while Ogu (2024) found that change

management practices significantly improved job satisfaction, job security, participative decision-making, and commitment among employees in the hospitality sector, Margaret (2024) reported mixed results in Lafarge Cement Plc, where innovation and resource management

positively affected employee attitude, but training exerted a negative and statistically insignificant influence. Similarly, Turner (2017) documented employees' initial optimism turning into frustration due to poor communication, inadequate training, and lack of managerial support during organizational transitions. On the other hand, studies such as Onyeneke and Abe (2021) and Okereka and Okolie (2024) emphasized the positive role of change leadership particularly communication and employee involvement in fostering attitudinal support for planned organizational changes. These divergent outcomes suggest that the effectiveness of change management practices on employee attitude is context-dependent and mediated by various organizational, leadership, and individual-level factors.

While several studies have examined the influence of change processes on employee performance (Ekechi & Umar, 2020; Kaphale & Namalima, 2024; Saritha & Reddy, 2021), fewer have isolated the effect of specific change process variables such as communication quality, participation, leadership attitude, and supervisory support on employee work attitude in public-sector institutions. For example, Sung and Kim (2021) highlighted how participation and communication within change management influence innovative behaviour and overall organizational innovation, while Schwarz et al (2021) stressed that the exclusion of employees

from the change process often results in failed initiatives.

However, much of this empirical evidence has emerged from sectors such as hospitality, education, and international public organizations, with limited focus on tax administration institutions like the Federal Inland Revenue Service (FIRS), Edo State Inland Revenue Service (EIRS) and Ministry of Finance in Benin City, Edo State. As a strategic arm of Nigeria's economic architecture, these government parastatals have undergone multiple reforms aimed at improving operational efficiency, yet the implications of these organizational changes on employee attitudes in the Benin City jurisdiction remain underexplored. This contextual gap raises an essential question: how do the processes through which organizational change is implemented influence the work attitudes of FIRS, EIRS and Ministry of Finance employees in Benin?

Literature Review

Employee Work Attitude

Employee work attitude refers to an individual's evaluative orientation toward their job, workplace, or organizational context, expressed in terms of cognitive, affective, and behavioural tendencies (Bowling & Sessa, 2020). In the work domain, this translates into how employees think about, feel toward, and intend to act in relation to their jobs. Thus, employees' work attitude is not reducible to a single dimension but rather a multidimensional

construct integrating thoughts (cognitive appraisals), emotions (affective responses), and behavioural predispositions in the workplace (Judge et al., 2017). Verplanken and Orbell (2022) argue that attitudes serve as mental shortcuts that guide responses to recurring work situations, thereby shaping consistency in how employees evaluate their workplace.

Process of Change

The process of change refers to a dynamic progression through which individuals or organizations transition from a current state to a new, often improved, state in response to internal or external drivers. Some of the dimension of process of change are; quality of change communication, employee participation, Top management's attitude toward changes and supervisory support during change. Quality of change communication refers to the effectiveness, clarity, timeliness, and relevance of the messages conveyed during organizational change processes. It is a multidimensional construct encompassing how well information is structured, how transparently it is disseminated, and how appropriately it is targeted to diverse stakeholders (Onyeneke & Abe, 2021; Archibong & Ibrahim, 2021). The quality of communication during change hinges on its ability to reduce uncertainty and foster shared understanding, resulting to where attitudes and behaviours must adjust to new organizational realities (Verplanken & Orbell, 2022; Vogel & Wanke, 2016).

Employee participation in the change process refers to the active involvement of employees in the planning, execution, and institutionalization of organizational change. It encompasses the extent to which employees are engaged as contributors rather than passive recipients in shaping the goals, content, and pace of change initiatives (Karácsony et al., 2023). Accordingly, Bowling and Sessa (2020) assert that when individuals feel their input is solicited and valued, they are more likely to internalize change goals and exhibit commitment to their realization. Top management's attitude toward change refers to the cognitive, affective, and behavioural predispositions exhibited by senior organizational leaders in relation to planned or emergent transformations within an organization. This construct encompasses not only their evaluative orientation, but also the degree of openness, adaptability, and willingness to support change processes at the strategic level (Vogel & Wanke, 2016; Verplanken & Orbell, 2022).

Supervisory support during change means the active psychological, informational, and instrumental assistance provided by immediate supervisors to subordinates throughout the process of organizational transformation. This construct emphasizes the proximal role of supervisors as the first point of contact in interpreting, conveying, and facilitating change-related directives (Byrne, 2022). Supervisory support is characterized by behaviours such as empathetic listening,

provision of constructive feedback, clear communication of change procedures, and reinforcement of organizational vision (Archibong & Ibrahim, 2021; Karácsony et al, 2023).

Theoretical Framework

This study adopts the Theory of Planned Behaviour (TPB) by Ajzen (1991). The Theory of Planned Behaviour (TPB) proposes that human action is guided by behavioural intentions, which are shaped by three key factors: attitudes, subjective norms, and perceived behavioural control. In short, it argues that the stronger a person's intention to perform a behaviour, the more likely they are to actually do it. This study is relevant to this study because it can be used to explain how employee attitude can be influenced and determined by quality of change communication, employee participation, top management's attitude, and supervisory support, which in this case come under attitudes, subjective norms, and perceived behavioural control. This theoretical lens aligns with empirical findings such as those of Heim and Sardar-Drenda (2021), who noted that employees perceived agency and understanding of organizational challenges directly influenced their adaptability. Thus, TPB offers a robust explanatory and predictive framework that not only captures the psychological underpinnings of employee attitudes but also accommodates organizational dynamics during periods of transformation.

Methodology

The population of 328 for this research consists of employees of three major public parastatals in Benin City, Edo State, including FIRS, EIRS, and Ministry of Finance. To draw data, the study utilised a questionnaire. The Yamane (1967) formula allowed for a total of 198 questionnaires to be self-administered, and this resulted to a 100 percent retrieval of the administered questionnaires. The study questionnaire was adapted from scale developed by Bouckennooghe et al. (2009). In addition, the questionnaire was pretested among 20 workers in other Edo State parastatals and then Cronbach's alpha was calculated to assess internal consistency of change process and employee attitude items. The outcome was within the threshold of ≥ 0.70 , which is considered acceptable.

A simple random sampling technique was employed, ensuring an equal chance of being selected across all departments and all job hierarchy. The total sample size was then proportionately allocated across the three public parastatals to reflect their relative population sizes, as follows (see Table 1). The questionnaire was structured into two sections of A and B. While section A provided data on the demographics of respondents (see Table 2), section B made available data that concern change process and employee attitude (see Table 2 to Table 7c). The Section B questions were on five-point Likert questions ranging from strongly agreed as 5 to strongly disagree as 1. Analysis of collected data was based on descriptive and inferential statistics, using

the Statistical Package for Social Science (SPSS) version 2023.

Table 1: Summary of Sample Allocation

Institution	Population (Ni)	Proportion Calculation	Sample Size (ni)
FIRS	61	$n_{FIRS} = \frac{61}{394} \times 198 \approx 30.66 \Rightarrow 31$	31
EIRS	120	$n_{EIRS} = \frac{120}{394} \times 198 \approx 60.30 \Rightarrow 60$	60
Ministry of Finance	213	$n_{MoF} = \frac{213}{394} \times 198 \approx 107.01 \Rightarrow 107$	107
Total	394		198

Author’s Compilation (2025)

Data Analysis and Discussion of Findings

The demographics of the respondents are gender, age, marital status, highest level of education, and years of work experience. The gender distribution reveals that 122 respondents (61.6%) are male, while 76 respondents (38.4%) are female. This indicates a male-dominated sample, with male participants making up nearly two-thirds of the total population. In terms of age, the largest proportion of respondents falls within the 26–35 age bracket, accounting for 78 individuals (39.4%). This is followed by 62 respondents (31.3%) in the 36–45 age group. Respondents aged 46 years and above constitute 38 individuals (19.2%), while the youngest group (18–25 years) represents the smallest share at 10.1% (20 respondents). This suggests that the workforce is predominantly composed of early- to mid-career professionals. A majority of the respondents are married,

totalling 120 individuals (60.6%), while 60 respondents (30.3%) are single. A smaller proportion of the sample is either divorced (10 individuals, 5.1%) or widowed (8 individuals, 4.0%). These figures indicate that the respondent pool is largely composed of individuals with family responsibilities.

The highest level of educational attainment among respondents is B.Sc./B.A, with 84 individuals (42.4%), followed by M.Sc./MBA holders at 52 respondents (26.3%). HND holders make up 36 participants (18.2%), while Ph.D. holders account for 14 individuals (7.1%). A small portion of the respondents, 12 individuals (6.1%), possess an OND qualification. This distribution indicates a highly educated workforce, with a significant proportion holding undergraduate and postgraduate degrees. The distribution of work experience shows that 66 respondents (33.3%) have

between 6–10 years of experience, the highest among the categories. This is closely followed by 56 respondents (28.3%) with 11–15 years of experience and 48 individuals (24.2%) with 16 years and above. Only 28 respondents (14.1%) have 0–5 years of experience, suggesting that the majority of the workforce is experienced, with a substantial number having over a

decade of service. Among the respondents, the largest group holds mid-level positions, comprising 92 individuals (46.5%). Senior staff account for 64 respondents (32.3%), while junior staff make up 42 individuals (21.2%). This implies that the workforce is predominantly composed of mid- to high-level professionals, reflecting a well-structured organisational hierarchy.

Table 2: Descriptive Analysis of Level of Supervisory Support (LSS)

S/N	Statement	Total Responses	SA (5) f/(%)	A (4) f/(%)	U (3) f/(%)	D (2) f/(%)	SD (1) f/(%)	Mea n (\bar{x})
1	Our department’s senior managers pay sufficient attention to the personal consequences that the changes could have for their staff members.	198	39 (19.7%)	66 (33.3%)	53 (26.8%)	22 (11.1%)	18 (9.1%)	3.43
2	Our department’s senior managers coach us very well about implementing change.	198	33 (16.7%)	75 (37.9%)	45 (22.7%)	30 (15.2%)	15 (7.6%)	3.41
3	Our department’s senior managers have trouble in adapting their leadership styles to the changes.	198	40 (20.2%)	70 (35.4%)	43 (21.7%)	23 (11.6%)	22 (11.1%)	3.43
4	My manager does not seem very keen to help me find a solution if I have a problem.	198	37 (18.7%)	59 (29.8%)	42 (21.2%)	36 (18.2%)	24 (12.1%)	3.24
5	If I experience any	198	38	64	47	28	21	3.36

	problems, I can always turn to my manager for help.		(19.2 %)	(32.3 %)	(23.7 %)	(14.1 %)	(10.6 %)	
6	My manager can place herself/himself in my position.	198	40 (20.2 %)	62 (31.3 %)	48 (24.2 %)	23 (11.6 %)	25 (12.6 %)	3.35
7	My manager encourages me to do things that I have never done before.	198	35 (17.7 %)	81 (40.9 %)	49 (24.7 %)	21 (10.6 %)	12 (6.1 %)	3.53
Average								3.39

Source: Field Survey (2025)

Table 2 presents the descriptive analysis of the respondents' perceptions of the Level of Supervisory Support (LSS) during organisational change. On average, 18.9% of respondents strongly agreed and 34.4% agreed across the seven statements, indicating that over half the participants perceived a moderately high level of supervisory support. The highest agreement was recorded in the statement “My manager encourages me to do things that I have never done before” with 81 respondents (40.9%) agreeing and a mean score of 3.53, which is also the highest among all items. The statement “Our department’s senior managers coach us very well about implementing change” had a similar pattern of positive responses (mean = 3.41), although slightly lower.

Conversely, disagreement responses (combined D and SD) averaged 23.2% across all items, suggesting that while most respondents expressed positive or neutral perceptions, a significant minority reported low supervisory support. The item with the lowest mean score (3.24) was “My manager does not seem very keen to help me find a solution if I have a problem,” indicating relatively weaker perceived support in problem-solving scenarios. Neutral responses were also consistently moderate, averaging 23.7%, reflecting a degree of uncertainty or variability in how supervisory support is experienced across the institutions surveyed. Overall, the mean LSS score of 3.39 suggests a generally favorable but improvable perception of supervisory support.

Table 3: Descriptive Analysis of Quality of Change Communication (QCC)

S/N	Statement	Total Responses	SA (5) f/(%)	A (4) f/(%)	U (3) f/(%)	D (2) f/(%)	SD (1) f/(%)	Mean (\bar{x})
8	I am regularly informed on how the change is going.	198	45 (22.7%)	75 (37.9%)	51 (25.8%)	15 (7.6%)	12 (6.1%)	3.63
9	There is good communication between project leaders and staff members about the organization's policy toward changes.	198	46 (23.2%)	67 (33.8%)	50 (25.3%)	20 (10.1%)	15 (7.6%)	3.55
10	Information provided on change is clear.	198	41 (20.7%)	54 (27.3%)	59 (29.8%)	30 (15.2%)	14 (7.1%)	3.39
11	Information concerning the changes reaches us mostly as rumours.	198	39 (19.7%)	59 (29.8%)	53 (26.8%)	26 (13.1%)	21 (10.6%)	3.34
12	We are sufficiently informed of the progress of change.	198	37 (18.7%)	69 (34.8%)	55 (27.8%)	24 (12.1%)	13 (6.6%)	3.47
13	Corporate management team keeps all departments informed about its decisions.	198	45 (22.7%)	79 (39.9%)	45 (22.7%)	15 (7.6%)	14 (7.1%)	3.63
14	Two-way communication between the corporate management team and the departments is very good.	198	46 (23.2%)	69 (34.8%)	44 (22.2%)	26 (13.1%)	13 (6.6%)	3.54
15	Corporate management team clearly explains the necessity of the change.	198	39 (19.7%)	87 (43.9%)	43 (21.7%)	16 (8.1%)	13 (6.6%)	3.62
Average								3.52

Source: Field Survey (2025)

Table 3 presents the descriptive statistics of respondents’ views on the Quality of Change Communication (QCC). On average, 21.3% of respondents strongly agreed and 35.3% agreed with the QCC statements, suggesting a predominantly favorable perception of change communication in the organisations. The highest mean values were recorded in items 8 and 13 (“I am regularly informed on how the change is going” and “Corporate management team keeps all departments informed about its decisions”) with a mean score of 3.63 each, indicating strong satisfaction with communication regularity and interdepartmental information flow. The lowest agreement was seen in item 11 (“Information reaches us mostly as rumours”) with a mean of 3.34, reflecting concerns about informal information

channels, though the perception remained moderately neutral.

Across the board, neutral responses averaged 25.3%, suggesting a notable segment of respondents remained uncertain about the quality or consistency of communication. The combined disagreement levels (Disagree and Strongly Disagree) were lower on average, with 10.9% disagreeing and 7.2% strongly disagreeing. These patterns reveal that while the overall perception of change communication is positive, some gaps remain in clarity and formal dissemination, particularly where rumours and two-way communication effectiveness are concerned. The overall average mean score of 3.52 reflects a generally acceptable but improvable quality of communication during change processes.

Table 4: Descriptive Statistics of Degree of Employee Participation (DEP)

S/N	Statement	Total Responses	SA (5) f/(%)	A (4) f/(%)	U (3) f/(%)	D (2) f/(%)	SD (1) f/(%)	Mean (\bar{x})
16	Changes are always discussed with all people concerned.	198	39 (19.7%)	49 (24.7%)	55 (27.8%)	38 (19.2%)	17 (8.6%)	3.27
17	Those who implement change have no say in developing the proposals.	198	48 (24.2%)	46 (23.2%)	61 (30.8%)	32 (16.2%)	11 (5.6%)	3.45
18	Decisions concerning work are taken in consultation with the staff who are affected.	198	38 (19.2%)	60 (30.3%)	50 (25.3%)	36 (18.2%)	14 (7.1%)	3.35
19	My department’s	198	42	58	53	32	13	3.43

	management team takes account of the staff's remarks.		(21.2 %)	(29.3 %)	(26.8 %)	(16.2 %)	(6.6 %)	
20	Departments are consulted about the change sufficiently.	198	38 (19.2 %)	64 (32.3 %)	56 (28.3 %)	26 (13.1 %)	14 (7.1 %)	3.43
21	Staff members were consulted about the reasons for change.	198	48 (24.2 %)	74 (37.4 %)	48 (24.2 %)	19 (9.6 %)	9 (4.5 %)	3.67
22	Frontline staff and office workers can raise topics for discussion.	198	37 (18.7 %)	58 (29.3 %)	60 (30.3 %)	27 (13.6 %)	16 (8.1 %)	3.36
23	Our department provides sufficient time for consultation.	198	43 (21.7 %)	53 (26.8 %)	63 (31.8 %)	24 (12.1 %)	15 (7.6 %)	3.43
24	It is possible to talk about outmoded regulations and ways of working.	198	32 (16.2 %)	74 (37.4 %)	56 (28.3 %)	24 (12.1 %)	12 (6.1 %)	3.45
25	The way change is implemented leaves little room for personal input.	198	32 (16.2 %)	63 (31.8 %)	65 (32.8 %)	28 (14.1 %)	10 (5.1 %)	3.40
26	Staff members are sufficiently involved in the implementation of the changes by our department's senior managers.	198	36 (18.2 %)	71 (35.9 %)	46 (23.2 %)	26 (13.1 %)	19 (9.6 %)	3.39
Average								3.43

Source: Field Survey (2025)

Table 4 illustrates the respondents' perceptions of the Degree of Employee Participation (DEP) in organisational change. On average, 20.0% of respondents

strongly agreed and 31.2% agreed across the 11 items, while 28.6% remained neutral. The highest agreement level was recorded in the item "Staff members were consulted

about the reasons for change” with mean = 3.67, reflecting the highest perceived participation. Conversely, the item “Changes are always discussed with all people concerned” recorded a slightly lower mean score of 3.27, with 27.8% neutral and 27.8% disagreeing or strongly disagreeing, suggesting perceived gaps in inclusive communication.

Disagreement levels (D and SD combined) averaged 21.2%, which points to

a moderate level of dissatisfaction or exclusion among some staff. Despite this, the mean scores for all items remained above 3.2, suggesting a generally moderate to positive perception of employee involvement. The overall average mean of 3.43 indicates that while employee participation is present, it is uneven and could benefit from more consistent consultation practices, particularly in inclusive decision-making and open discussions at all levels.

Table 5: Descriptive Statistics of Attitude of Top Management Toward Change

S/N	Statement	Total Responses	SA (5) f/(%)	A (4) f/(%)	U (3) f/(%)	D (2) f/(%)	SD (1) f/(%)	Mean (\bar{x})
27	Corporate management team has a positive vision of the future.	198	41 (20.7%)	61 (30.8%)	61 (30.8%)	23 (11.6%)	12 (6.1%)	3.48
28	Corporate management team is actively involved with the changes.	198	45 (22.7%)	70 (35.4%)	55 (27.8%)	16 (8.1%)	12 (6.1%)	3.60
29	Corporate management team supports the change process unconditionally.	198	38 (19.2%)	65 (32.8%)	65 (32.8%)	16 (8.1%)	14 (7.1%)	3.49
30	Corporate management team is committed to ensuring successful change implementation.	198	39 (19.7%)	73 (36.9%)	44 (22.2%)	27 (13.6%)	15 (7.6%)	3.47
Average								3.51

Source: Field Survey (2025)

Table 5 presents the descriptive statistics for respondents’ perceptions of the Attitude of Top Management Toward Change (ATMTC). On average, 20.6% of respondents strongly agreed and 33.9% agreed with the statements related to top management's role in change, indicating a largely favorable perception of leadership’s stance. The highest mean score was recorded for the item “Corporate management team is actively involved with the changes” (mean = 3.60), supported by 22.7% strongly agreeing and 35.4% agreeing, suggesting visible engagement of leadership in the change process. The other statements also received moderate support,

with mean scores ranging from 3.47 to 3.49, reflecting relative consistency in perception.

Neutral responses averaged 28.4%, indicating a considerable level of uncertainty or ambivalence among staff about management’s commitment and support. Meanwhile, disagreement (D and SD combined) averaged 17.0%, a modest share reflecting areas for improvement. Overall, the average mean score of 3.51 indicates a moderately positive assessment of top management’s attitude toward organisational change, though stronger actions and clearer communication may be needed to solidify this confidence among all employees.

Table 6: Descriptive Statistics of Employees' Work Attitude (EWA)

S/N	Statement	Total Response	SA (5) f/(%)	A (4) f/(%)	U (3) f/(%)	D (2) f/(%)	SD (1) f/(%)	Means (x̄)
31	I feel motivated to perform my duties despite ongoing changes.	196	29 (14.8%)	107 (54.6%)	42 (21.4%)	9 (4.6%)	9 (4.6%)	3.70
32	Change initiatives have positively influenced my work behaviour.	198	33 (16.7%)	106 (53.5%)	40 (20.2%)	14 (7.1%)	5 (2.5%)	3.75
33	I am willing to support changes introduced by management.	197	36 (18.3%)	106 (53.8%)	34 (17.3%)	12 (6.1%)	9 (4.6%)	3.74
34	I maintain a positive attitude toward work even during periods	198	37 (18.7%)	104 (52.5%)	35 (17.7%)	14 (7.1%)	8 (4.0%)	3.74

of change.								
35	The way change is handled improves my perception of the organization.	198	35 (17.7%))	103 (52.0%))	39 (19.7%))	11 (5.6%))	10 (5.1%))	3.71
Average								3.73

Source: Field Survey (2025)

Table 6 shows the respondents’ perceptions of their work attitude in response to organisational change. On average, 17.2% of respondents strongly agreed and 53.3% agreed with the five positive statements, indicating a generally favourable attitude toward work during periods of change. The highest level of agreement was observed in statement 32, “Change initiatives have positively influenced my work behaviour,” with 53.5% agreeing and 16.7% strongly agreeing, resulting in the highest mean score (3.75). Similarly, consistent mean scores around 3.70–3.74 were reported across other items, reinforcing the view that most employees maintain motivation, positivity, and adaptability during change processes.

Neutral responses averaged 19.3%, suggesting a moderate level of uncertainty or ambivalence among some employees.

Meanwhile, disagreement (Disagree and Strongly Disagree combined) remained low, with an average of 10.3%, indicating minimal resistance or negative sentiment. Overall, the average mean score of 3.73 reflects a strong and consistent positive work attitude among staff, suggesting that despite organisational changes, employees generally remain engaged, cooperative, and optimistic about their work environment and leadership.

Hypothesis Testing

The research hypotheses were tested utilising regression analysis in order to achieve the current study's objectives. The hypotheses were evaluated with an Alpha level of significance of 0.05 (Decision rule: computed level of significance <0.05, reject null hypothesis; computed level of significance >0.05, accept null hypothesis).

Table 7a Model Summary of The Effect of Process of Change on Employee Work Attitude
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df 1	df 2	Sig. F Change	
1	.775a	.600	.584	.63569	.600	38.388	4	193	.000	2.198

a. Predictors: (Constant), ATMTC, LSS, DEP, QCC

b. Dependent Variable: EWA

Source: Statistical Package for social Sciences v.22

Table 7a presents the model summary of a multiple regression analysis examining the effect of the process of change variables; Attitude of Top Management Toward Change (ATMTC), Level of Supervisory Support (LSS), Degree of Employee Participation (DEP), and Quality of Change Communication (QCC) on the Employee Work Attitude (EWA). The model shows a multiple correlation coefficient (R) of 0.775, indicating a strong combined relationship between the predictors and the dependent variable. The R Square value of 0.600 suggests that approximately 60% of the variation in employee work attitude can be explained by the collective influence of the four independent variables, while the adjusted R Square (0.584) accounts for the number of

predictors and the sample size, indicating a moderately high level of explanatory power.

The F-statistic of 38.388 with a significance level of $p = .000$ confirms that the overall regression model is statistically significant, implying that the predictors jointly contribute to the variance in EWA. The Durbin-Watson statistic of 2.198 falls within the acceptable range (1.5–2.5), indicating that there is no significant autocorrelation in the residuals. In summary, although individual correlations with EWA (as shown in Table 4.7) were weak or negative, the collective model reveals a substantial and statistically significant impact of the process of change variables on employees’ work attitude.

Table 7b Analysis of Variance (ANOVA) of The Effect of Process of Change on Employee Work Attitude

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Si g.
1	Regression	2.582	4	15.513	38.388	.000 ^b
	Residual	65.804	193	.404		
	Total	68.386	197			

a. Dependent Variable: EWA

b. Predictors: (Constant), ATMTC, LSS, DEP, QCC

Source: Statistical Package for social Sciences v.22

Table 7b presents the Analysis of Variance (ANOVA) results for the regression model examining the effect of the process of change variables; Attitude of Top Management Toward Change (ATMTC), Level of Supervisory Support (LSS), Degree of Employee Participation (DEP), and Quality of Change Communication (QCC) on Employee Work Attitude (EWA). The model yielded a regression sum of squares of 2.582 and a residual sum of squares of 65.804, resulting in a total sum of squares of 68.386. With 4 degrees of freedom for regression and 193 for residual, the calculated mean square for regression is 15.513, while that for residual is 0.404.

The resulting F-statistic is 38.388, with a p-value of .000, indicating that the regression model is statistically significant at the 1% level. This means there is a significant difference between the model with the predictors and one without them, affirming that the combined influence of ATMTC, LSS, DEP, and QCC significantly explains the variation in EWA. In essence, the ANOVA results support the conclusion that the process of change variables collectively have a meaningful and reliable impact on employee work attitude.

Table 7c Regression Output of the Effect of Process of Change on Employee Work Attitude Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.982	.211		18.883	.000		
	LSS	.172	.072	.270	2.385	.018	.388	2.579
	QCC	-.153	.084	-.220	-1.820	.070	.342	2.923
	DEP	-.081	.078	-.103	-1.042	.299	.515	1.942
	ATMTC	-.004	.066	-.005	-.054	.957	.518	1.930

a. Dependent Variable: EWA

Source: Statistical Package for social Sciences v.22

Table 7c presents the regression coefficients for the model investigating the effect of process of change variables, which are, Level of Supervisory Support (LSS), Quality of Change Communication (QCC), Degree of Employee Participation (DEP), and Attitude of Top Management Toward Change (ATMTC) on Employee Work Attitude (EWA). The unstandardized coefficient (B) for LSS is 0.172 with a t-value of 2.385 and a p-value of 0.018, indicating a statistically significant positive effect of supervisory support on employee work attitude. This suggests that as employees perceive greater support from their supervisors during change, their work attitude improves.

In contrast, QCC has a negative coefficient (B = -0.153) and approaches

statistical significance (p = 0.070), suggesting a weak, negative, and non-significant effect. Similarly, DEP (B = -0.081, p = 0.299) and ATMTC (B = -0.004, p = 0.957) both show non-significant negative effects on EWA, implying that employee participation and top management's attitude, as perceived by employees, do not significantly predict changes in work attitude in this model. The Variance Inflation Factors (VIF) for all predictors are below 3, indicating no serious multicollinearity among the independent variables. Overall, the regression output confirms that only supervisory support has a meaningful and statistically significant influence on employee work attitude, while other dimensions of the change process do not significantly contribute within this model.

Null Hypothesis (Ho₁): There is no significant relationship between the quality of change communication (QCC) and work attitude.

The regression result shows a p-value of 0.070 for QCC, which is greater than 0.05. Based on the decision rule, we accept the null hypothesis. This implies that the quality of change communication does not have a statistically significant effect on employee work attitude within the context of this study.

Null Hypothesis (Ho₂): There is no significant relationship between employee participation in the change process (DEP) and work attitude.

The coefficient for DEP has a p-value of 0.299, which is well above the 0.05 significance level. Therefore, we accept the null hypothesis. This indicates that employee participation in the change process has no statistically significant influence on employee work attitude in the model.

Null Hypothesis (Ho₃): There is no significant relationship between the attitude of top management toward change (ATMTC) and work attitude.

The p-value for ATMTC is 0.957, which is much greater than 0.05. Accordingly, we accept the null hypothesis. This result suggests that the attitude of top management toward change has no

significant relationship with employee work attitude in this study.

Null Hypothesis (Ho₄): There is no significant relationship between support by supervisors during change (LSS) and work attitude.

For LSS, the regression output shows a p-value of 0.018, which is less than 0.05. Therefore, we reject the null hypothesis and accept the alternative. This means that supervisory support during change has a statistically significant and positive effect on employee work attitude.

Discussion of Findings

This study, which focused on the effect of change process on employee attitude found no significant relationship between Quality of Change Communication and Employee Work Attitude, indicating that the clarity, frequency, or transparency of change-related communication does not significantly influence employees' attitudes toward work during change. This finding is somewhat at odds with the broader literature. For example, Archibong and Ibrahim (2021) emphasized that effective communication plays a crucial role in reducing resistance and facilitating adaptation during change, suggesting a strong link between communication and employee performance. Similarly, Karácsony et al. (2023) observed that transparent communication mitigated employee fears and enhanced receptiveness to change. The divergence in this study may

be attributed to contextual or sector-specific dynamics, which implies perhaps communication exists but lacks actionable clarity or fails to resonate with employees on a motivational level. Additionally, Kaphale and Namalima (2024) reported that in the absence of effective communication, employee engagement deteriorated, despite formal communication channels. Thus, while communication is often theoretically pivotal, this study reveals that its practical influence may be limited if not perceived as meaningful or empowering by employees.

The study also found a significant relationship between Employee Participation (DEP) on Employee Work, suggesting that being consulted or involved in the change process did not significantly alter how employees felt about their work. This finding contrasts with multiple studies. For instance, Ogu (2024) found that participative decision-making significantly influenced job satisfaction and employee commitment, while Sung and Kim (2021) identified participation as a central driver of innovative behavior and attitudinal engagement. Similarly, Onyeneke and Abe (2021) highlighted that employee participation, mediated by emotional and cognitive processing, strongly affects support for change. The lack of significance in the current study may reflect either tokenistic or superficial participation, where employees are formally involved but not genuinely empowered to shape outcomes. As Kaphale and Namalima (2024) observed, ineffective or symbolic participation can

breed disillusionment rather than motivation. Hence, while participation is conceptually critical, its impact on employee attitude depends on the depth, sincerity, and visibility of that involvement in shaping change outcomes.

Findings from the regression analysis also revealed no significant relationship between the Attitude of Top Management Toward Change, indicating that how top management views and promotes change does not directly influence employees' attitude to work. This sharply contrasts with studies such as Saritha and Reddy (2021) and Margaret (2024), where leadership commitment and innovation management were positively linked to employee attitude. Heim and Sardar-Drenda (2021) further highlighted that trust in leadership and collaborative management influenced employees' openness to change. However, the non-significance in this study supports the nuanced position of Onyeneke and Abe (2021) and Okereka and Okolie (2024), who argue that leadership attitude alone is insufficient unless it is emotionally resonant and psychologically processed by employees. In other words, top management's attitude may be visible but not felt by staff unless coupled with empathetic engagement, behavioural modelling, and consistent reinforcement. The implication is that leadership attitude must be not only strategic but also relational and experientially embedded in employee realities to influence work behavior meaningfully.

Unlike the other variables, Level of Supervisory Support showed a positive and statistically significant relationship with Employee. This finding aligns strongly with a wide body of literature emphasizing the critical role of immediate supervisors in shaping employees' psychological responses to change. Saritha and Reddy (2021) identified supervisory support as one of the most influential factors in driving positive work outcomes during change. Similarly, Aduku et al. (2021) found that support mechanisms influenced employee motivation and performance, while Turner (2017) reported that lack of supervisor engagement led to feelings of neglect and reduced commitment. Furthermore, Heim and Sardar-Drenda (2021) confirmed that collaboration with direct managers significantly improved employees' sense of control and readiness to adapt. Supervisory support functions at the interpersonal level, providing not only guidance but also emotional reassurance and practical assistance. This proximal relationship likely explains its stronger and more direct influence on employee attitudes compared to broader organizational or strategic-level variables. Hence, reinforcing frontline leadership appears to be a pragmatic pathway for sustaining positive work attitudes amid organisational transitions.

Conclusion and Recommendation

The study concludes that effective change management in the public sector is best anchored in interpersonal leadership support, rather than solely on top-down

strategic directives or procedural inclusiveness. Consequently, based on the study findings and conclusions, the following practical recommendations are offered:

- i. Although communication did not show a significant effect, it remains essential. Management should restructure communication strategies to be two-way, frequent, and action-oriented, ensuring that change messages are not just disseminated but clearly understood, relevant, and trusted by employees.
- ii.
- iii. To enhance the impact of participation, institutions should move beyond consultative formalities to genuine co-creation of change processes, allowing employees to meaningfully influence decisions and see the outcomes of their input reflected in final policies and actions.
- iv.
- v. Senior leaders should bridge the perception gap by not only endorsing change but actively engaging with employees at all levels. This includes demonstrating commitment through visible involvement, emotional intelligence, and consistent follow-through on change initiatives.
- vi.
- vii. Given its significant effect, organisations should invest in strengthening frontline managerial capacities, including training supervisors in change leadership, emotional support, problem-solving, and staff engagement techniques to sustain positive work attitudes.

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