ORGANISATIONAL VALUE EFFICIENCY EFFECTIVENESS AND PERFORMANCE OF THE NIGERIAN MANUFACTURING ORGANISATIONS: A CONCEPTUAL ANALYSIS

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Abstract

Attainment of consistent high performance outcome is imperative for the growth and sustainability of manufacturing organisations, but in-spite of the efforts of the Nigerian manufacturing organisations, to increase utilization of their installed production capacity in order to achieve high performance, technical, governmental and social problems are militating against their effort in this direction. It is based on this realization that the paper employs secondary sources of information to carry out a conceptual analysis of organisational value, efficiency, effectiveness and performance of the Nigerian manufacturing organisations. The paper reveals some of the problems responsible for the under-utilization of the installed capacity of the Nigerian manufacturing organisations as follows: high rate of interest on loan granted by banks; payment of government multiple taxes, fees and levies; inadequate supply of electricity and gas to their plants and insecurity across the country. The paper recommends that the Federal Government should look into the possibility of prevailing on banks to reduce their high rate of interest charged on loan to manufacturing organisations; ensure that only approved taxes, fees and levies are collected by the Federal, State and Local Government Agencies and proffer ameliorative solution to the insecurity across the country.

Keywords: Organisational value, efficiency, effectiveness, performance, performance measurement parameters.

JEL Classification Codes: D23, M1

1 Introduction

The achievement of economic objectives have made individuals to come together in a structured form, to establish manufacturing organisations that are focused on the creation of product for profit maximization. They also create employment and contribute to the growth of the national economy. Johns and Saks (2017); Muo and Muo (2018) are of the view that organisational value contribute immensely to the achievement of efficiency and effectiveness, which are crucial to the attainment of high performance in organizations. In the opinion of Kozjek and Ferjan (2015); Goncharuk (2018) efficiency and effectiveness play vital role when evaluating performance in organizations, therefore it should be approached carefully by managers.

Oghojafor, Muo and Aduloju (2012) inferred that effectiveness is difficult to define, because it means different things to different people depending on the perspectives and frames of references. However, in the opinion of Bartusevicene and Sakalyte (2013); Muo (2019) effectiveness is related to the achievement of objectives. Organisational performance is explained by Lebans and Euske (2006) as a set of financial and non-financial indicators, which offer information on the degree of achievement of objectives and result. This explanation is consistent with the views of Cameron (1980) and Cameron (1986) that organisational effectiveness can be measured using four qualitative parameters such as: *Goal accomplishment; Resource acquisition*; *Internal Processes* and *Strategic constituencies.*

1.1 Statement of the Problem

Performance in the Nigerian manufacturing organisations is adversely hindered due to the following problems: high rate of interest on loan granted by banks; payment of government multiple taxes, fees and levies; inadequate supply of electricity and gas to their plants; insecurity across the country and under-utilization of installed capacity

1.2 Objectives of the Paper

Objectives of the paper are to suggest solution to the following problems in the Nigerian manufacturing organisations: high rate of interest on loan granted by banks; payment of government multiple taxes, fees and levies; inadequate supply of electricity and gas to their plants; insecurity across the country and under-utilization of installed capacity

2. Literature Review

Organisational Value

Organisational value plays an important role in making employees to obey norms and beliefs laid down in manufacturing organisations to carry out production activities (Kreitner & Kinicki, 2004). In the processes of carrying out business activities in an organisation, it is the view of Plunkett, Attner and Allen (2002) Johns and Saks (2017) that managers should be conversant with their organisational value and adhered to it. Strong organisational value will enable managers to direct activities and guide employees toward the achievement of efficiency and effective performance outcome in organisations.

Organisational value formed the foundation of a company's identity. It can also be assumed as the systems and value of an organization to which managers should be strongly committed to (Kreitner & Kinicki, 2004). According to Fatokun (2019) organisational value and tradition are not only important to organisations, they are vital to its wellbeing as they provide stability and continuity for its existence.

Managerial Efficiency

Managerial efficiency is the successful input transformation into output by managers in organisations, it should be properly planned in order to enable organisational objectives to be attained with the lowest possible cost, which may mean either money costs or human costs or both (Bartusevicene & Sakalyte, 2013). Identifying and explaining the various characteristics of efficiency and effectiveness, there seem to be some consensus between Zokaei and Simons (2006); Ganjali, Shahrakipour, and Shahrakipour (2016) views on the *'cost'* element which they claimed that it is the focus of efficiency, since the higher the ratio of output to input the greater the efficiency in production output in organisations.

Managerial effectiveness concept is used to explain managers overall performance (Bartusevicene & Sakalyte, 2013). Drucker (1973) viewed effectiveness as doing the right things and argued that the business with the greatest effectiveness may probably die of poor efficiency, while the most efficient business cannot succeed or survive if it lacks effectiveness. The understanding here is that both efficiency and effectiveness are important to manufacturing organisations' survival and continuity in business. The characteristics of efficiency and effectiveness in organisations according to Zokaei and Simons (2006) are stipulated in Table 1

Table 1. Characteristics of Efficiency and Effectiveness in Organisations

	Effective	**Ineffective**
Efficient	The organisation succeeds at minimum cost and thrives.	The organisation controls cost, but fails to succeed, it is bankrupting gradually
Inefficient	The organisation succeeds at a high cost and exists.	The organisation is experiencing an expensive failure and bankruptcy.

Source: Zokaei and Simons (2006)

The interpretations of the matrix in Table 1 by Zokaei and Simons (2006) are that: (1,1) *Efficient-effective*: This organisation succeeds at minimum cost. The organisation thrives. (1,2) *Efficient-ineffective*: This organisation has cost under control, but fails to succeed. The organisation is bankrupting gradually. (2,1) *Inefficient-effective*: This organisation succeeds at a high cost and exists. The cost of operation is too high, and it does not have appropriate resource management.(2,2) *Inefficient-ineffective***:** In this organisation there is no proper resource allocation policy, and the organisation is set for an expensive failure and bankruptcy. In the opinion of Fonceca, Raj and Anandan (2017) the responsibility of management is the attainment of the given objectives of the organisations, hence the need for effective management in manufacturing organisations is imperative.

Organisational Effectiveness

According to Zokaei and Simons (2006); Rana, Rastogi and Garg (2016) managers are important assets to organisational success, therefore organisational efficiency will be necessary and appropriate while comparing input resources with the output outcome, bearing in mind waste reduction and conservation of costs. Mouzas (2006); Carvalho, Syguiy and Silva (2015) emphasized that managers should adopt efficiency and effectiveness as parameters to measure their organisational performance.

Organisational effectiveness means the ability of the organisation to ensure that the employees make use of input provided by the management to create output and achieve target objectives (Kumar & Gulati, 2010; Bartusevicene & Sakalyte, 2013). Ostroff and Schmitt (1993) citing Pennings and Goodman (1977), explained that organizational efficiency refers to the comparison of input and output ratio, whereas organizational effectiveness refers to an absolute level of either input acquisition or outcome attainment. In the view of Manzoor (2014) high performance makes an organisations to achieve both efficiency and effectiveness. According to Low (2000) the fewer the inputs used to generate outputs the greater the efficiency.

Oghojafor, Muo and Aduloju(2012) argued that organisational effectiveness is a complex and contentious concept and that no two authorities agree on what constitutes effectiveness or on how it is measured, although they all agree that it involves attention to goals, satisfaction of constituents and relationship with the external environment (Mihaiu, Opreana & Cristescu, 2010). Referring to policy objectives Zheng, Yan and McLean (2010) affirm that organizational effectiveness determines the degree to which an organisation realizes its goals

Organisational Performance

In the opinion of Armstrong (2009) to determine the aggregates of managerial performance that lead to organisational overall performance is to measure '*what'* has been achieved through the adoption of the key performance indicators (KPIs) which are usually based on financial results (profitability) or productivity. To ascertain '*how'* performance has been achieved, Armstrong (2009) explains that it can be arrived at by the use of qualitative assessment of organisational capability or effectiveness, which is the capacity to function effectively, in order to compete and deliver results and the capacity to achieve its goals by making effective use of the resources available to it.

Gavrea, Ilies and Stegerean (2011) cite the definitions given by Lebans and Euske (2006) on organisational performance as a set of conceptualisation of organisational performance which they synthesized into six as follows: (i) Financial and non-financial indicators. (ii) Judgment and interpretation. (iii) Causal model of the relationship between current actions and future results.

(iv) Interpreted differently, depending on the person involved in the assessment of the organisational performance (v) Takes into consideration the elements and characteristic of each area of responsibility in organisations (vi) Be able to quantify the organisatinal results.

In the opinion of Khan, Khan, Ahmed and Ali (2012); Ahmed, Khuwaja, Brohi and Othman (2018), organisational performance is usually measured by effectiveness through the integration of the goals of the organisation with the goals of the employees. The goals of the employees are important and should be recognized by the management in order to make them to be committed to the objectives of the organisation

Organisational Performance Measurement Parameters

Choon and Patrick (2016) explained that in terms of measuring effectiveness, a general consensus is that if employees are effective, it will logically lead to organizational effectiveness; therefore effectiveness should be the focus of the coordinating General Manager in manufacturing organisations. Linking effectiveness with strategic initiatives, Kreitner and Kinicki (2004) explained that organisational effectiveness can be measured by the adoption of the four generic strategies for assessing effectiveness developed by Cameron (1980) and Cameron (1986) which are: (i) *Goal accomplishment:* This is the process of comparing key organizational results or outputs with previously stated goals or objectives. Deviations either plus or minus require corrective action.

(ii) *Resource acquisition:* This relates to inputs rather than outputs. An organization is deemed effective if it acquires necessary factors of production such as raw materials, labour, capital managerial and technical expertise. (iii) *Internal Processes*: This is the healthy systems approach in organizational effectiveness. An organization is said to be a healthy system if information flows smoothly and if employees loyalty, commitment, job satisfaction and trust prevail.

(iv) *Strategic constituencies' satisfaction:* The satisfaction of key interested parties is an important criterion of organizational effectiveness. Strategic constituencies or stakeholders are group of individuals who have stake in the organization such as: stockholders; employees; materials and financial providers; customers; community government and its agencies. Strategic constituencies (stakeholders) can be identified systematically through a stakeholder audit. Stakeholders audit enables management to identify all parties who are significantly impacted by the organisation's activities.

In the study of Purcell, Kinnie, Hutchinson, Rayton and Swart (2003) they found out that the most successful companies had a clear organisational value, positive human resources policies and practices as strategies to manage employees to achieve effective organizational performance. The implication of Purcell *et al,* (2003) findings to this study, is that the adoption of focused organisational values, proactive policies and strategies to manage employees in the Nigerian manufacturing organisations, will enable them to achieve efficiency, effectiveness and sustained high performance.

Nigerian Manufacturing Organisations Performance

Data from the Manufacturers Association of Nigeria (MAN) economic review of July to December 2018 show the sectoral group capacity utilization of the Nigerian manufacturing organisations for the first and second half of year 2017 and 2018 as detailed in Table 2.

Table 2: Nigerian Manufacturing Organisations Sectoral Group Capacity Utilization

S/N	Sectoral Groups	1st Half 2017	2nd Half 2017	1st Half 2018	2nd Half 2018
		Percentage %	Percentage %	Percentage %	Percentage %
1	Food, Beverage & Tobacco	63.98	62.5	58.88	62.9
2	Textile Apparel & Footwear	52.98	57.2	50.17	59.9
3	Wood and Wood Products	57.44	63.2	55.03	69.9
4.	Pulp, Paper, Printing & Publishing	53.81	58.8	56.94	68.1
5	Chemical & Pharmaceutical	55.57	56.4	53.1	59.0
6	Non-Metallic Products	57.86	63.5	61.03	58.6
7	Domestic/Industrial Plastic & Rubber	55.51	59.3	54.73	60.1
8	Electrical & Electronics	49.51	57.7	44.46	45.6
9	Basic Metal, Iron & Steel	58.32	60.0	54.3	62.7
10	Motor Vehicle & Miscellaneous Assembly	45.33	53.5	56.38	53.20
	Average	**55.03**	**59.24**	**54.50**	**61.0**

Source: MAN Survey (2018)

Table 2 reveals that the utilization of the installed production capacity of the Nigerian manufacturing organisations averaged 55.03 percent and 59.24 percent at the end of the first and the second half of 2017 respectively. This shows an increase of 4.21 percent in the figure of the second half of 2017 over the figure of the first half of 2017. At the end of the second half of 2017 only four sectoral groups: (i) Food, Beverage & Tobacco 62.5 percent; (ii) Wood and Wood Products 63.2 percent; (iii) Non-Metallic Products 63.5 percent and (iv) Basic Metal, Iron & Steel 60.0 percent, utilized 60 percent of their installed production capacity.

Equally Analysis of Table 2 reveals that the utilization of the installed production capacity of the Nigerian manufacturing organisations averaged 54.50 percent and 61.0 percent at the end of the first and the second half of

2018 respectively. This shows an increase of 6.50 percent in the figure of the second half of 2018 over the figure of the first half of 2018. At the end of the second half of 2018 only five sectoral groups: (i) Food, Beverage & Tobacco 62.9 percent, (ii) Wood and Wood Products 69.9 percent; (iii) Pulp, Paper, Printing & Publishing 68.1; (iv) Domestic/Industrial Plastic & Rubber 60.1; and (v) Basic Metal, Iron & Steel 62.7 percent, utilized 60 percent of their installed production capacity.

The implication of this analysis is that 40 percent of the installed production capacity in the Nigerian manufacturing organisations plants is left idle, as result of the challenges stipulated in (a) Table 3 on the interest rate on loan granted by banks to Nigerian manufacturing organizations, and also in (b) Table 4 on the challenges confronting the Nigerian manufacturing organisations.

Challenges of Nigerian Manufacturing Organisations

Table 3. Interest Rate on Loan by Banks to the Nigerian Manufacturing Organisations

S/N	**Sectoral Groups**	**1st Half 2017**	**2nd Half 2017**	**1st Half 2018**	**2nd Half 2018**
		Percentage %	**Percentage %**	**Percentage %**	**Percentage %**
1	Food, Beverage & Tobacco	23.0	22.0	22.7	20.3
2	Textile Apparel & Footwear	22.1	23.9	23.7	23.7
3	Wood and Wood Products	21.9	24.3	23.8	19.1
4.	Pulp, Paper, Printing & Publishing	22.3	23.9	22.1	21.8
5	Chemical & Pharmaceutical	23.4	23.1	23.8	18.8
6	Non-Metallic Products	21.2	21.6	24.7	21.1
7	Domestic/Industrial Plastic & Rubber	22.5	21.8	22.9	20.9
8	Electrical & Electronics	24.9	23.3	21.3	26.2
9	Basic Metal, Iron & Steel	23.4	23.3	21.7	21.1
10	Motor Vehicle & Miscellaneous Assembly	22.0	23.1	23.4	21.2
	Average	**22.7**	**23.0**	**23.0**	**21.4**

Source: MAN Survey (2018)

Table 3 shows that an average rate of interest of 21.4 to 23 percent charged on loan granted by banks to the Nigerian manufacturing organisations is on the high side, in view of the multiple taxation, levies, land use charge and other rates imposed by Government Agencies on manufacturing organisations.

Payment of Nigerian customs import duties on importations and excise duty on manufactured goods are heavy financial burden that are adversely inhibiting performance of the Nigerian manufacturing organisations.
It is imperative that the Government should look into the possibility of prevailing on banks to reduce their high rate of interest charged on loan to manufacturing organisations to between 10 to 12 percent, to enhance increase in the capacity utilization of the Nigerian manufacturing organisations.
In the MAN Chief Executive Officers (CEOs) Confidence Index publication of the second quarter of 2019, it referred to a survey questionnaire that they sent to the CEOs of the Nigerian manufacturing organisations, to rank a number of challenges confronting them on a daily basis in their manufacturing operations. The result of the survey according to MAN is detailed in Table 4.

Table 4. Ranking of the Nigerian manufacturing organisations challenges by their (CEOs)

Challenges	Ranking
Poor electricity and gas supplies/Non-reliability of gas supply/Scarcity of Diesel/High cost of Liquefied Petroleum Gas (LPG).	1st
Multiple taxation/levies/Several demand notices by Government for the payment of rates, land use charge and so on & Over regulation through too many Government Agencies.	2nd
High interest rates/difficult conditions in accessing loans in Nigeria & Poor accessibility to Ports/Gridlock at the national Ports/High demurrages.	3rd
Poor economic infrastructure/bad roads/rail transport systems.	4th
Difficulty in sourcing Foreign exchange/Multiple Foreign exchange windows/No special treatment of manufacturers in sourcing Foreign exchange..	5th
Low patronage/Poor patronage from the Government/Low turnover. Counterfeiting/influx of sub-standard products/too many uncertified products in the market. High inflation/high cost of raw materials.	6th
High cost of spare parts/high cost of machine.	7th
Inconsistency in Government policy.	8th
Lack of skilled labour/Expensive skilled labour	9th
Insecurity across the country	10th
Insufficient working capital	11th
Non-passage important bills by the National Assembly	12th
Zero tariff on imported books/high tariff on imported printing materials	13th
High cost of abstracting water	14th

Source: MAN Survey (2019)

Table 4 shows that the CEOs of the Nigerian manufacturing organisations based on the degree of intensity ranked challenges in respect of: (i) poor power supply; (ii) multiple taxation and over regulation of Government Agencies; (iii) high interest rate and poor accessibility to Ports as 1st, 2nd and 3rd respectively. The CEOs ranked ‘insecurity across the country’ as 10th. In the opinion of the author of this article, ‘insecurity across the country’ being perpetrated by Boko-Haram insurgents and Herdsmen kidnapping and mayhem activities should have been ranked the 4th challenge by the CEOs because of its debilitating impact on the psychological, social and economic life of Nigerians and the foreigners living and working in Nigeria.

Sequel to the ranking of the challenges in Table 4, by the CEOs of the Nigerian manufacturing organisations, they are of the view that in order to improve the performance of the Nigerian manufacturing organisations, they made the following recommendations that the Government should implement: (a) Repair and expand the roads leading to Lagos Ports and make other ports outside Lagos functional to reduce cargo traffic and stimulate economic activities in those locations. (b) Make more foreign exchange available for the importation of manufacturing inputs that are not locally available. (c) Improve on the power supply and the general upgrade of the nation's infrastructure (d) improve the supply of natural gas to manufacturers (e) Ensure improved surveillance of the national borders in order to reduce smuggling, importation of goods that are on the prohibition list. (f) Entrench better monetary policy management to reduce the current high inflation in the economy (g) Facilitate long term and low interest loan to the real sector at an interest rate of not more than 5% (h) Pay particular attention to the development of railways around the national ports.

The implementations of these recommendations by the government will go a long way to increase and improve capacity utilization of the Nigerian manufacturing organisations. In addition the reduction and the harmonization of the prevailing multiple taxation by the government will serve as an ameliorative panacea to the present financial hemorrhaging that the Nigerian manufacturing organisations are experiencing.

Conceptual Model

The paper is on analysis of organisational value efficiency effectiveness and performance in the Nigerian manufacturing organisations. The model that depicts the relationships between the variables in the work is shown in Figure 1.

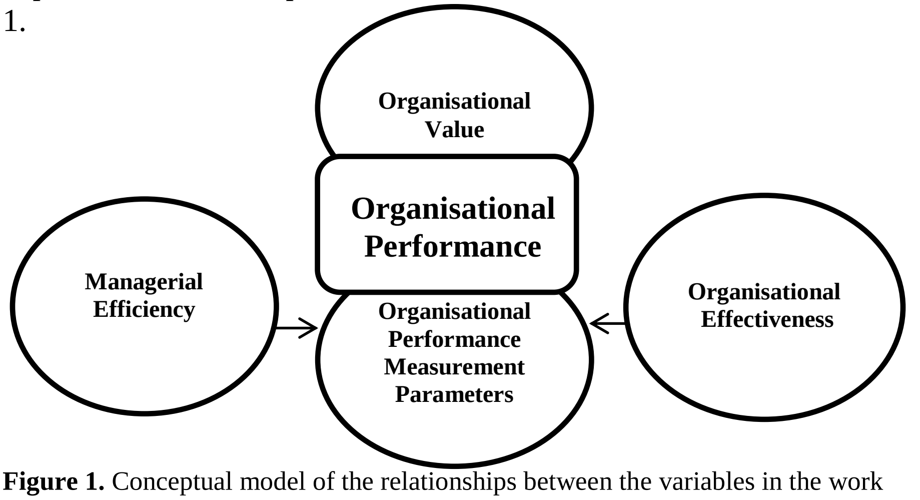

Figure 1. Conceptual model of the relationships between the variables in the work
Source: Researcher (2019)

3. Theoretical Review

The underpinning theory that is considered to support this work is Goal Theory of Organisational Effectiveness which is based on the assumptions that, set goals incorporating employees' commitment towards their achievement should be stated in organisations (Robbins & Judge, 2013). Goal theory focuses on the output of the operating objectives such as profit and product quality (Schermerhorn, Hunt, Osborn, and Osborn, 2004). The goal theory of organisational effectiveness is concerned with clearly stated goal and objectives; employees commitment towards achievement of goal and objectives; quality of products or service and operating outcome.

The measurement of organizational effectiveness is premised on the following four parameters which are: (i) Goal accomplishment (ii) Resource acquisition: (iii) Internal Processes: (iv) Strategic constituencies' satisfaction (Cameron, 1980; Cameron, 1986). The implication of the Goal Theory of Organisational Effectiveness to this work is that, in an organization where information is disseminated to employees, stating the level of efficiency expected by management, employees would be guided in making their contributions toward the achievement of their organisations effective performance outcome.

4. Methods

The paper reviews works that are relevant to organisational shared values, efficiency, effectiveness, performance and performance measurement parameters of the Nigerian manufacturing organisations, based on secondary sources of information**.** The justification for making use of secondary sources of information are that it involve the use of existing data by researchers who were not involved in the original research; it can be adopted to analyze previously observed findings or address new research questions; it enable subsequent researchers to make use of the secondary data, thereby freeing them from the extra time and cost that will be involved in the process of collecting a fresh data for their study (Greenhoot & Dowsett, 2012).

The disadvantage of the use of secondary data is that the first researcher does not envisage the use of his data by the subsequent researchers, and because the data are already collected, subsequent researchers have no control over who was sampled, the constructs that were measured and where the study was domiciled (Saunders, Saunders, Lewis & Thornhill, 2011; Greenhoot & Dowsett, 2012). Furthermore, secondary sources of data sometimes contain errors which subsequent researchers using them may not be keen to identify and correct.

5. Findings

It was found out that the Nigerian manufacturing organisations utilization of installed production capacity is at an average of 59.24 percent at the end of 2017, and 61.0 percent at the end of 2018. The paper revealed that 40 percent of the installed production capacity in the Nigerian manufacturing organisations plants is left idle, as a result of the various challenges they are encountering.

The paper also found out that: (a) The banks are charging high rate of interest of 21.4 to 23 percent per annum on loan granted to the Nigerian manufacturing organisations (b) The Nigerian manufacturing organisations are faced with the payment of government multiple taxes, levies, land use charge and other rates imposed by Government Agencies. This is in addition to the payment of customs duties on importation of machineries and spare parts, and payment of excise duty on manufactured goods.

(c) Inadequate supply of electricity and gas to the Nigerian manufacturing organisations plants (d) Insecurity across the country being perpetrated by Boko-Haram insurgents and Herdsmen kidnapping and mayhem activities. These are causing debilitating impact on the psychological, social and economic life of Nigerians and the foreigners living and working in Nigeria.

6. Conclusions

Based on the findings of the paper, it is concluded that the problems responsible for the under under-utilization of the installed production capacity of the Nigerian manufacturing organisations are: the high rate of interest charged by banks; payment of government multiple taxes, levies, land use charge and other rates imposed by Government Agencies; inadequate supply of electricity and gas to the plants and the insecurity across the country being perpetrated by Boko-Haram insurgents, Herdsmen kidnapping and mayhem activities which are causing destructive impact on the psychological, social and economic life of Nigerians and the foreigners living and working in Nigeria.

7. Recommendations

The paper recommends that in order to enable the Nigerian manufacturing organisations to increase their capacity utilization above their present 60 percent, the Federal government should:

(i) Look into the possibility of prevailing on banks to reduce their high rate of interest charged per annum on loan granted to manufacturing organisations to between 10 and 12 percent, in order to enhance increase in their capacity utilization. In addition the Federal Government should facilitate long-term loan (minimum of 5 years) at 4 percent per annum interest rate to the real sector.

(ii) Ensure that only approved taxes/fees and levies are collected by the Federal, State and Local Government Agencies

(iii) Ensure that adequate power and natural gas is made available to manufacturing organisations.

(iv) Proffer an ameliorative solution to the insecurity across the country being perpetrated by Boko-Haram insurgents and Herdsmen kidnapping and mayhem activities, in order to put an end, to its devastating impact on the psychological, social and economic life of Nigerians and the foreigners living and working in Nigeria.

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