



Effect of Total Quality Management on Dufil Prima Food PLC, Nigeria

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ABSTRACT

This study aimed at investigating the effect of total quality management on the financial performance of Dufil Prima Food Plc. The study used simple random sampling technique to select 120 respondents from the entire population. The study formulated Three each specific objectives, research questions and hypotheses. The data were gathered using five-point likert scale. The study utilized multiple regressions analysis in estimating the study model. The findings of the study revealed that employee involvement and top management commitment were strongly positively significant in influence financial performance. But the study reveals that customer focus is insignificantly in influencing the financial performance of Dufil Prima Food Plc. The study recommends among other things that the firm should engage the employees more in their planning and decision making as it shows a significant effect on financial performance.

Keywords: Total quality Management, Customer Involvement, Performance, Customer Focus

1. Introduction

Financial performance primarily represents the results of the business sector and demonstrates the Overall sector financial stability over a specified timeframe. It shows how well an organization uses its resources to optimize richness of the shareholders through profitability. While a complete assessment of the financial performance of a firm Considering many other forms of interest, the most common success metric used in finance and statistical inferences is the financial ratio, which includes asset returns, return on equity, return on investment, return on capital employed etc.

In this rapidly changing world and unstable business environment, as well as demanding and aware customers, the application of TQM has become a necessity for the survival of both industrial and service business organizations (Chuang et al., 2015; Wamalwa et al., 2017; Pattanayak et al., 2017; Maswadeh & Zumot, 2020). Some studies have reported that the impact of implementing TQM is positively related to higher financial performance (Parvadavardini et al., 2016; Nuryani et al., 2016; Khudhair et al, 2019), although some studies claim that the effect on financial performance is more intense in smaller firms (Bu & Cao, 2015).

But as seen today, the recent globally hit and witnessed radical changes reflected in the business sector as a result of the Covid 19 pandemic has the tendencies of affecting financial performance of manufacturing firms. Hence, applying total quality management concepts aims to raise the performance efficiency of the organization and its members and increase its competitiveness by providing high-quality goods and services. (Maswadeh et al, 2020). Quality became a fundamental factor in meeting the changing needs of societies. The requirement of quality management increased, and its functions have expanded, which demands capable management to enhance organizations' efficiency, investing its resources, and continuously updating it. The TQM approach is considered a modern management concept. Embracing this relatively new philosophy requires considerable attention from managers because it provides adequate solutions to develop and reform the economy (Jyoti et al., 2017; Bouranta et al., 2019).

Human resources are considered the most important assets of an organization whether in private or public sector (Sultan et al, 2019). Nevertheless, for these resources to help an organization achieve its performance levels, employee involvement has been identified as one of the key total quality management practices that should be enhanced in an organization (Sugianingrat, 2019). According to Lappalainen, Saunila, Ukko, Rantala and Rantanen (2019) employee involvement creates a positive working environment and enables the management to able to guide employee behavior in order for the organization to attain improved financial performance. Some studies have shown employee involvement influences financial performance of firms. For example, in the United States of America (USA), Harris (2018) states that organizations showed improved performance as a result of employee engagement which he attributed it to increased efficiency, morale, and retention of employees in the organizations. Similarly, Rashidin, Javed and Liu (2019), posited that employee engagement influences employee job satisfaction and consequently lead to increased organizational performance in the public sector in China. Huang, Ma and Meng (2018) affirm that managers in China have reported improved performance organizational performance by seeking the best way to utilize the most important resource in the organization through employee engagement.

Another important factor that improves a firm competitiveness and financial performance is the level of commitment shown by top management. Creating a quality culture in organizations depends on top management quality (Young & Poon, 2013). Top management plays the principal role in directing

employees in its various departments toward customer focus. Furthermore, customer focus as another factor, is the ability and willingness of all employees to respond quickly to customers' needs and requirements. Gavareshki et al. (2019) propose that surviving in competitive markets and maximizing profits are foremost concerns for any commercial organization. Businesses are obliged to focus their attention on customers to reach their organizational goals and TQM standards of customer focus, towards achieving better performance, Maswadeh et al, (2020). They further added that the level of customer focus depends mostly on the prevailing organizational culture.

Net operating income is a valuation method used by real estate professionals to determine the precise value of their income-producing properties. To calculate NOI, the property's operating expenses must be subtracted from the income a property produces.

Total quality management has been characterized as a significant aspect of operations management that has captured the attention of researchers for the last decade. Nigerian industries are losing huge sum of money annually through non implementation of TQM. Total Quality Management streamlines cost effective system and process that reduces overhead and improves financial performance. The issue of the relationship between TQM and financial performance is important, when considering the incentives for the large organizational change. Extant literatures has revealed an inconsistent findings which this study sought to investigate. Furthermore, some studies on the same issue were conducted in either developed economies or different environment which shared a different economic, political and social differences with the Nigerian environment thus making the generalization of those findings impossible in the Nigerian context hence the need to conduct a study using the Nigerian economic environment.

Employee involvement: All employees participate in working toward common goals. Total employee commitment can only be obtained after fear has been driven from the workplace, when empowerment has occurred, and when management has provided the proper environment. High-performance work systems integrate continuous improvement efforts with normal business operations. Self-managed work teams are one form of empowerment.

Top management commitment, sometimes called senior management is a person or group of people who direct and control an organization from its highest level. Top management is the people who hold the resources, authority and decision-making power of an organization and are the ones who control what changes occur within the organization. There is no set standard of which positions of an organization are top management, but the definition of top management states that anyone in these positions is aware of their responsibilities, is knowledgeable about their organization and is engaged in the management system at all levels of the organization.

Customer-focused: The customer ultimately determines the level of quality. No matter what an organization does to foster quality improvement training employees, integrating quality into the design process, or upgrading computers or software the customer determines whether the efforts were worthwhile.

In line with the aforementioned problem, the study tend to answer the question, does total quality management influence the financial performance of listed manufacturing firms in Nigeria? Whereas, the main objective of the study is to investigate the effect of total quality management on the financial performance of listed manufacturing firms in Nigeria. The specific objectives includes:

1. To determine the effect of employee involvement on the financial performance of listed manufacturing firms in Nigeria.
2. To examine the effect of top management commitment on the financial performance of listed manufacturing firms in Nigeria.
3. To investigate the effect of customer focus on the financial performance of listed manufacturing firms in Nigeria.

Research Question

In line with the objective of the study three research questions were put forward.

- i. At what extend does employees' involvement influence financial performance of Dufil Prima Food Plc.
- ii. At what extend does top management commitment influence financial performance of Dufil Prima Food Plc.
- iii. At what extend does customer focus influence financial performance of Dufil Prima Food Plc.

Hypotheses

Also, in line with the objective of the study, the following hypotheses were formulated:

H₀: Employees' involvement has no significant influence on financial performance of Dufil Prima Food Plc.

H₀: Top management commitment has no significant influence on financial performance of Dufil Prima Food Plc.

H₀: Customer focus has no significant influence on financial performance of Dufil Prima Food Plc.

2. Literature Review

2.1. Conceptual Issues

The influence of TQM on performance can be calculated in two ways; some of the researchers measured it in purely financial terms such as ROI and profit (Nicolau & Sellers, 2010). But others have measured it in non-financial terms like customer satisfaction, enhancement in processes, employee satisfaction, and human resource performance (Martinez-Costa et al., 2009). Gwamna, Miko and Abdullahi (2022) defined financial performance as a

process of measuring the results of a company's overall assets, liabilities, equity, expenses, revenue and overall profitability in monetary terms, which are capable of generating revenues for the business, to ascertain its overall financial health over a given period of time and to be used in comparing similar firms across in the same industry or other sectors in aggregation. However, Salah (2018) stated that performance is the state of yielding a financial gain whether accounting or economic. Performance is measured using firm profitability. Profitability is a primary goal of any business venture without which the business cannot survive in the long run.

Total quality management as a system approach to quality management was defined by Ahmad (2022) as a complete commitment to quality in all spheres of the organization. However, Kumar (2019) also asserted that TQM is the state in which all the activities of all the functions are designed and carried out, in such a way that all external customers' requirements are met while reducing internal time and cost, thus enhancing the work place climate similarly, Leonard and McAdam (2020) posited that total quality management involves making constant effort to identify what the customer wants from time to time and determining how to cater for them based on the recognition of the fact that customer's needs, desires, and wants normally changes overtime in relation with changes which may occur in key aspects of the environment such as social, political, economic and technological changes. Garcia-Bernal and Ramirez-Aleson (2017) defined TQM as practices and measures which are utilized to reduce and eliminate production processes variations within systems of service delivery achieving continuous improvements in quality, reliability and efficiency.

According to Muthike (2016), employee involvement is more psychological than physical predisposition of the employees to be willing to go the extra mile, believe in the organization and its mission and vision in an effort to help the organization succeed. Employee involvement is through participation of employees to support an organization to fulfill its aims and missions and also achieve its objectives by providing their efforts in problem solving and decision making (Conger & Kanugo, 2014). Amah and Ahiauzu (2015) employee involvement is very important and essential as it can heads to joint values, morals, purpose and vision as well. It is considered that if employees are involved in their organization they would result in organizational performance. Direct participation by the highest-level executives in a specific and critically important aspect or program of an organization. Top management commitment is verified as the actions of the top management that disclose of quality and necessary policies (Yusuf et al., 2007). Customer focus is the ability and willingness of all employees to respond quickly to customers' needs and requirements. Gavareshki et al. (2019)

Empirical Review

Kliangsa-Art and Oentoro (2022) investigate the internal mechanism relationship between top management commitment, innovation capability, and service performance, moderated by the direction of communication in Thai Hotel Industry, Bangkok, Thailand. Data was collected using questionnaires. The result of the findings reveals that diagonal communication flow influence the relationship between top management commitment and innovation capability toward service performance. While horizontal communication flow and vertical communication flow also revealed a positive influence on service performance relationship.

Ahmad (2022) examine the impact of total quality management on the performance of organizations in the Nigerian service sector. Data was collected through questionnaire. The study adopted cross-sectional design. The population of the study comprised 600 employees of Zentih bank Plc branches in Abuja Metropolis. The sample size 240 was determined using taro Yamane formula.

Shafqat, Mushtaq, Tahir and Shaheen (2021) examine the effects of total quality management (TQM) on financial and non-financial performance in Pakistan. The study utilized a quantitative research approach for data collection purposes, and data was gathered from 220 employees. The results indicated that TQM has a significant positive link with the financial and non-financial performance of service organizations within the higher education sector of Pakistan. The study recommended that all the channels, through which the service passes to reach the end-users, should be monitored consistently by the managers or administrative staff by focusing on capacity planning of the workforce to avoid any stressful situations in the market place.

Fasanmi, Mazadu and Ogundele (2021) investigated the influence of job involvement on job performance among marketers in Nigerian banks. The population of the study comprises of 176 employees of five banks. The study was a survey. Five hypotheses were tested to understand how job performance can influence job involvement. Data analysis was done using independent t-test. The results revealed a significant impact of job involvement on job performance among bank marketers. It was also found that job involvement has significant effect on due process; learning and development and customer relations. The study recommended that bank managers must do all in their power to promote job involvement in their companies, especially with their marketers and ensured fostering high levels of job involvement among employees for effective strategy towards improving both performance and foster positive attitudes and behaviors.

Maswadeha and Al Zumot (2021) investigate the effect of total quality management on the financial performance of firms in Jordan. The study population includes nine transport companies listed on the Amman Stock Exchange. The study uses Multiple Linear Regression to test the hypotheses. The study found a statistically significant effect at the level for both top management support, customer focus, employees' participation and empowerment, by moderating the organizational culture on financial performance of the Jordanian transport companies. It was recommended that there should be increase the top management interest in cultivating a profound organizational culture towards learning, development, mastering performance and improving the quality of its services to attract customers, and distinguish the organization from other organizations, in a way that reflects positively on developing its financial performance.

Kibara and Kiiru (2020) investigated the effect of employee engagement and non-financial Performance of National Treasury, Nairobi, Kenya. The study used the descriptive research design. The population of the study was 876 staff of the national treasury and the stratified sampling technique was used to select a sample size of 269

Chimaobi (2020) examined the effect of employee participation in decision making on organizational performance in Port-Harcourt, River State. The population of study comprised of 125 managers and employees of the selected firm. The study was analyzed using tables and percentage while the hypotheses were tested with the aid of ANOVA. The result revealed that employee participation in decision making has positive effect on organizational performance. The study recommends that, organizations should increase the frequency and level of worker participation in decision making between managers and subordinates to partake in joint decision making for the overall well-being of the organization.

Leksono, Siagian and Oei (2020) investigate the effects of top management commitment on operational performance through the use of information technology and supply chain management practices in Indonesia. The study takes data from companies in East Java, engaged in machinery that has a workforce of more than 100 arriving at a sample size of 55 respondents. The data was analyze using partial least square (PLS). The result of the study show that the commitment of top management affects the supply chain practices and the use of information technology. However, top management commitment directly influences the company's operational performance.

Ezenyilimba, Ezejiofor and Afodigbueokwu (2019) examine the effect of total quality management on organizational performance of deposit money banks in Nigeria. Survey research design was employed and data were collected through the use of questionnaires and was presented in a tabular form and t-test was used with the aid of Statistical Package for Social Science (SPSS). The result shows that customer satisfaction influences performance of deposit money banks in Nigerian; also customer's continuous loyalty influences performance of deposit money banks in Nigerian. Based on the findings, it was recommended that employees involvement requires should be allowed, this will creates a work environment where people have the ability and confidence, to obliged and initiate necessary steps to satisfy customer requirements in order to achieve organizational values and goals.

2.3. Theoretical Review

The study is anchored on the Deming Theory of Quality Management (DQMT) which was propounded by Deming (1986). The theory postulates that a feature of quality management is that it places responsibility for manufacturing organizations squarely at the door of top management. The theory states that the management is responsible for the systems, and that it is the system that generates 80 percent of the problems in firms (Hill, 1995). Deming (1986) noted that no quality management system could succeed without top management commitment; it is the management that invests in the processes, creates corporate culture and also selects suppliers and develops long-term relationships. DQMT provides business with a plan to eliminate poor quality control issues through effective managerial techniques for the creation of an organizational system that fosters cooperation and learning for facilitating the implementation of process management practices, which, in turn, leads to financial performance (Anderson, Potocnik & Zhou, 2014).

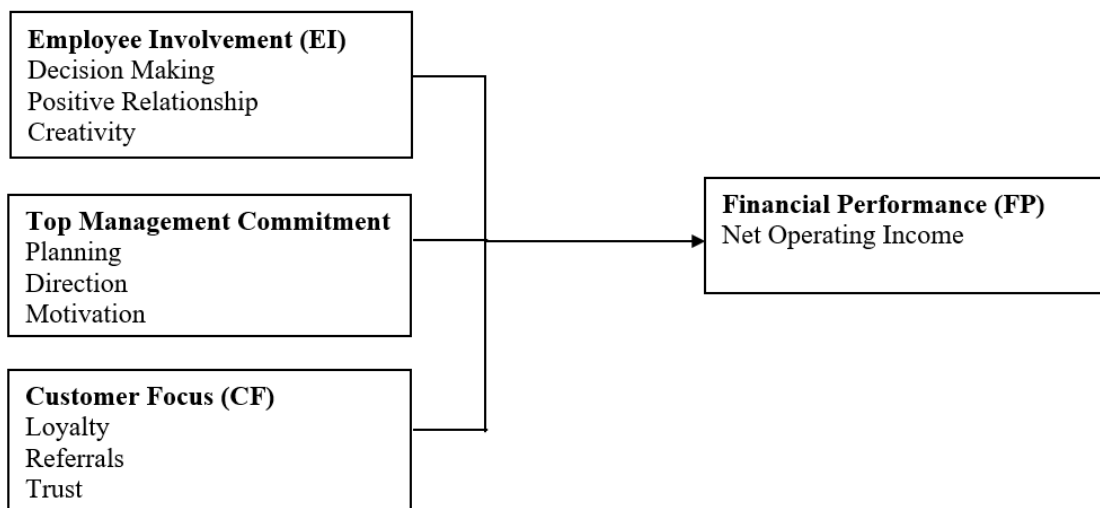
Deming's Quality Management Theory is relevant to study in that quality management practices is a system which can be used to enhance quality of products and services through continuous improvement and which organizations can use to achieve financial performance. Increasingly, manufacturing firms are recognizing the strategic importance of quality and quality management that can effective enhance their competitive abilities and provide strategic advantage.

2.4. Conceptual Framework

The conceptual framework shows the relationship between the independent variables and the dependent variable in the study. The independent variables of this study include; employee involvement, top management commitment and customer focus. The dependent variable is financial performance. The relationship can be represented in a diagram as shown in the figure below.

Independent Variables

Dependent Variable



*Figure 1. Conceptual Framework***3. Methodology and Model Specification**

This study adopted survey research design. This design was selected for this study because the study seeks to sample the opinion of respondents and draw inferences based on their views. The target population of the study is the entire staff of Dufil Prima Food Plc which consist 455 employees. Out of this population 120 sample size were selected through simple random sampling technique. The data for the study were gathered through questionnaire. The questionnaire was structured in five-point likert scale, 1(Strongly disagree), 2(Disagree), 3(Neutral), 4(Agree), and 5(Strongly agree). The study model was formulated in the form of regression equation linking the dimensions of total quality management (employee involvement, top management commitment and customer focus) as independent variables and financial performance as a dependent variable. The equation is mathematically express thus:

$$FP = \beta_0 + \beta_1EI + \beta_2TMC + \beta_3CF + \varepsilon$$

Where:

FP = Financial Performance

EI = Employee Involvement (decision making, positive relationship and creativity)

TMC = Top Management Commitment (planning, directing and motivation)

CF = Customer Focus (loyalty, referrals and trust)

β_0 = Constant

β_1 - β_3 = Coefficients of the variables

ε = Error Term

4. Data Presentation and Analysis

Inferential statistics such as correlation and regression were presented to establish the relationship between the independent and dependent variables. The findings are discussed as follows:

4.1. Correlation Matrix**Table 4.1: Correlations Matrix**

		Financial Performance	Employees involvement	Top management commitment	Customer focus
Financial Performance	Pearson Correlation	1			
	Sig. (2-tailed)				
Employees involvement	Pearson Correlation	.413**	1		
	Sig. (2-tailed)	.000			
Top management commitment	Pearson Correlation	.346**	.386**	1	
	Sig. (2-tailed)	.000	.000		
Customer focus	Pearson Correlation	.278**	.429**	.706**	1
	Sig. (2-tailed)	.002	.000	.000	

** . Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS Output 2023

The correlation matrix of all variables included in the study is shown in Table 4.1. The result from the correlation analysis shows that there is a positive and significant relationship between dependent variable (financial performance) and independent variables (employees' involvement, top management commitment and customer focus), indicating that the independent variables have the potential of increasing the financial performance of Dufil Prima Food Plc. The independent variables are not highly correlated, Therefore, there is no problem of multicollinearity.

Table 4.2: Summary of regression result

Variables	Coefficient	t value	p-value
(Constant)	1.733	4.507	.000

Employees involvement	.306	3.644	.000
Top management commitment	.242	2.072	.040
Customer focus	-.035	-.311	.756
R ²			.212
Adjusted R Square			.192
F. Statistics			10.429
F-sig			0.000
Durbin-Watson			1.949

Source: SPSS Output 2022

From the result presented in table 4.2, the cumulative correlation between a dependent variable and independent variables is .212 indicating that the relationship between the dependent variable and the determinant used in this study is 21.2% which is positively, strongly, and statistically significant. The cumulative R² (.192) is the multiple coefficients of determination that constitute the proportion or percentage of the total variation in the dependent variable explained by the independent variables (employees' involvement, top management commitment and customer focus) jointly. Hence, it signifies that 19.2% of the total variation in the financial performance of Dufil Prima Food Plc is caused by employees' involvement, top management commitment and customer focus. This indicates that the model is fit and the independent variables are properly selected, combined, and used. This can be confirmed by the value of F-statistics of 10.429 significant at a 1% level of significance. The Durbin-Watson value of 1.949 indicates that errors are uncorrelated to each other indicating the absence of serial correlation.

Test of Hypotheses

H0₁: Employees' involvement has no significant influence on financial performance of Dufil Prima Food Plc.

Table 4.2 indicates that employees' involvement is strongly and positively statistically significant at 1% level of significance as p value is 0.000. Implies that employees' involvement influences the firm financial performance. The study therefore not accepting the null hypothesis which says that employees' involvement has no significant influence on financial performance of Dufil Prima Food Plc. This is in line with the study of Amah and Ahiauzu (2015).

H0₂: Top management commitment has no significant influence on financial performance of Dufil Prima Food Plc.

Table 4.2 also indicates that top management commitment is strongly and positively statistically significant at 5% level of significance as p value is 0.040. Implies that top management commitment influences the firm financial performance. The study therefore not accepting the null hypothesis which says that top management commitment has no significant influence on financial performance of Dufil Prima Food Plc. This is in line with the study Maswadeha and Al Zumot (2021), Kliangsa-Art and Oentoro (2022), and the theory of Deming (1986).

H0₃: Customer focus has no significant influence on financial performance of Dufil Prima Food Plc.

Table 4.2 further documents that customer focus negatively statistically insignificant as p value of 0.750. Implies that customer focus has no influence on the firm financial performance. The study therefore accepting the null hypothesis which says that customer focus has no significant influence on financial performance of Dufil Prima Food Plc. This is contrarily to the finding of Maswadeha and Al Zumot (2021).

5. Conclusion and Recommendation

The study investigated the effect of total quality management on the financial performance of listed manufacturing firms in Nigeria. The data of the study was collected from 120 respondents of the Dufil Prima Food Plc. It was concluded that employees' involvement is positively significantly influencing the financial performance of Dufil Prima Food Plc. Similarly, top management commitment also revealed a positive significant influence on the financial performance of Dufil Prima Food Plc. Finally, the customers' focus also revealed an insignificant influence on the financial performance of Dufil Prima Food Plc.

The study recommends that the organization should engage the employees more in their planning and decision making as it shows a significant effect of performance. The study also recommends that top management of the organization should take responsibility for the active encouragement in the implementation of the TQM adopted practices to improve performance. On customer focus, the study recommends that the firms should focus on customer needs and expectations, provide personalized and quality customer experience, and deliver right services at the right time and focus on building constructive relationship with customers.

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Appendix I

DESCRIPTIVES VARIABLES=FP EI TMC CF

/STATISTICS=MEAN STDDEV MIN MAX KURTOSIS SKEWNESS.

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
FP	120	1.00	5.00	2.9552	.63929	-.225	.209	1.186	.416
EI	120	1.00	5.00	2.9944	.71007	-.163	.209	.320	.416
TMC	120	1.00	5.00	2.9448	.65403	-.053	.209	1.048	.416
CF	120	1.00	5.00	2.8843	.69818	.128	.209	.749	.416
Valid N (listwise)	120								

CORRELATIONS

/VARIABLES=FP EI TMC CF

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

Correlations

Correlations

		FP	EI	TMC	CF
FP	Pearson Correlation	1	.684**	.562**	.710**
	Sig. (2-tailed)		.000	.000	.000
	N	134	134	134	134
EI	Pearson Correlation	.684**	1	.513**	.572**
	Sig. (2-tailed)	.000		.000	.000
	N	134	134	134	134
TMC	Pearson Correlation	.562**	.513**	1	.536**
	Sig. (2-tailed)	.000	.000		.000
	N	134	134	134	134
CF	Pearson Correlation	.710**	.572**	.536**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	120	120	120	120

**. Correlation is significant at the 0.01 level (2-tailed).

REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA COLLIN TOL CHANGE

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT FP

/METHOD=ENTER EI TMC CF

/RESIDUALS DURBIN.

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	EI, TMC, CF ^b		Enter

a. Dependent Variable: FP

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					Change	F Change	df1	df2	Sig. F Change	
1	.795 ^a	.632	.624	.39209	.632	74.524	3	130	.000	1.215

a. Predictors: (Constant), EI, TMC, CF

b. Dependent Variable: FP

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	34.371	3	11.457	74.524	.000 ^b
	Residual	19.985	130	.154		
	Total	54.356	133			

a. Dependent Variable: FP

b. Predictors: (Constant), EI, TMC, CF

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.429	.179		2.399	.018		
	EI	.331	.061	.368	5.409	.000	.613	1.632
	TMC	.145	.065	.148	2.243	.027	.649	1.540
	CF	.384	.063	.420	6.080	.000	.593	1.686

a. Dependent Variable: FP

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	EI	TMC	CF
1	1	3.925	1.000	.00	.00	.00	.00
	2	.029	11.625	.68	.17	.03	.30
	3	.024	12.914	.07	.72	.34	.24
	4	.022	13.336	.25	.11	.63	.46

a. Dependent Variable: FP

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.2895	4.7296	2.9552	.50836	120
Residual	-1.36318	1.42166	.00000	.38764	120
Std. Predicted Value	-3.277	3.490	.000	1.000	120
Std. Residual	-3.477	3.626	.000	.989	120

a. Dependent Variable: FP

Appendix II

LATEEF OLUMIDE MUSTAPHA

Department of Accounting
Nigerian Defence Academy, Kaduna

GSM: +2348036049138/+2348092137372

Email: lomustapha@nda.edu.ng

Date 12th Nov., 2022

The Manager,
Dufil Prima Food Plc,
168, Refinery Industrial Layout,
Kaduna
Kaduna State, Nigeria

Dear Sir,

LETTER OF INTRODUCTION : MARIAM MOHAMMED UMAR

The bearer MARIAM MOHAMMED UMAR of matric number NDAPGS/ACT/012022/P11783 is a PhD student in the above named department and Institution. She is conducting a research work on EFFECT OF TOTAL QUALITY MANAGEMENT ON FINANCIAL PERFORMANCE OF DUFIL PRIMA FOOD PLC under my Supervision. She is soliciting for accessibility of data in your organisation to carry out her research work

I therefore appeal to you to give her maximum cooperation as all the necessary data that would be collected and collated from your reputable organisation will be treated as confidential and strictly for this research work.

Thank you.

Yours faithfully,



Lateef O. Mustapha Bsc, Msc, MBA, PhD, FCA, FCNA, FCTI, CILRM.

Senior Lecturer

Dear Respondent,

Request to fill Questionnaire

I am conducting a research on the impact of “**Total Quality Management (TQM) on the Financial Performance of Manufacturing Firms in Kaduna Metropolis**”. The purpose of this study is to investigate factors that improves quality management of the selected firms within the period. There is no ‘right’ or ‘wrong’ responses only the expression of your real thoughts and feelings is important.

Please, respond to each question by indicating the extent to which you regard the statements. Your participation is of great value for the success of this study, and therefore, I would like to thank you in advance for your kind cooperation in responding to this questionnaire. All responses to the questionnaire shall be treated in confidence and shall be used strictly for academic purpose. Please attempt all the questions.

Yours Faithfully,

Maryam

SECTION ONE: Profile of Respondents

SECTION ONE: Profile of Respondents

Kindly provide correct and useful data and tick as appropriately and logically guided.

1. **Gender:** Male Female

2. **Age:** 18-25 25-30 30-35 35-40 40-45 45-50 > 50

3. **Education level:** SSCE Diploma/NCE BA/BSc MA/MSc Others

4. **Working Period with the Firm:** 0-5 yrs. 6-10 yrs. 11-20 yrs. Above 21 yrs.

5. Department of Operation:

Customer service Finance HR Administration Sales Strategy

Other (specify)

SECTION TWO: Statements

Rate the following statements by putting a tick mark where, 1 = Strongly Disagree (SD), 2 = Disagree (D), 3 = Neutral (N), 4 = Agree (A), 5 = Strongly Agree (SA).

	STATEMENT	SD	D	N	A	SA
Performance						
1	The firm performance has been steadily increasing					
2	The firm performance is encouraging					
3	The firm performance is above the expectation					
EMPLOYEE INVOLVEMENT						
1	The firm involve staff in key decisions					
2	The firm enhances staff career development					
3	The firm rewards staff appropriately					
4	The firm motivates staff to establish personal goals					
TOP MANAGEMENT COMMITMENT						
1	The management provides appropriate allocation of resources for successful execution					
2	The firm has a clearly set missions, objectives and goals					
3	The firm has key established strategies towards attaining goals and objectives					
4	The firm provides a conducive working environment					

CUSTOMER FOCUS						
1	The firm has the ability to fulfil the needs of clients					
2	The firms meet the customers' needs at all times					
3	The firm attract and retain clients regularly					
4	The firm adopted a regular improvement to meet the client's needs					