

EFFECT OF TOTAL QUALITY MANAGEMENT ON ORGANIZATIONAL PROFITABILITY IN BERGER PAINT NIGERIA PLC

OGUNDARE OLUSEGUN SAMUEL PHD.

CENTRE FOR PART-TIME STUDIES

AJAYI CROWTHER UNIVERSITY, OYO, OYO STATE

Abstract

Many organizations today are losing the battle for survival to their rivals and competitors because their processes, procedures and products are not to standard. They dream organizational efficiency in the optimization of the organization's performance both internally and externally within its respective market targets without necessarily doing the needful, hence the need for Total Quality Management. This study among other things is to examine the effect of total quality management on organizational profitability in Berger Paint Nigeria Plc. One Hundred and Twenty (120) samples were used for the study cutting across the strata of the organization. Data was gathered through structured questionnaire and the two major hypotheses formulated for this study was analyzed through Pearson Product Moment Correlation Co-efficient and simple regression analysis. The result indicated a significant relationship between total quality management and organizational profitability at 0.01 level of significance and that total quality management enhances customer satisfaction at 5% level of significance. Based on the conclusion the study recommended because of the huge investment in total quality management and it gains it is expedient that management expend all resources at supporting and institutionalizing the process so that they can compete in the market with meaning and some certainty of hope of achieving their objectives.

Keywords – Total Quality Management, Customer Satisfaction, Business Process Re-engineering, Organizational Productivity, Continuous Improvement

Introduction

Over the past few decades, organizations around the world have had to adapt to a quickly changing business environment, requiring management to find a long-term strategy to maintain or gain competitive advantage. Marcel & Ayankeng (2017) opined that the majority of manufacturing businesses have adopted new philosophies such as Concurrent Engineering, Lean Production, Just-in-Time (JIT) strategies, Total Quality Management (TQM), Business Process Re-engineering (BPR), and others, in order to become more effective in their business practices. The driving force behind these ideas is optimizing the organization's internal and external performance within its particular market objectives.

According to the existing theoretical and empirical literature (Prempeh, 2016; Flynn & Saladin, 2001; Sila & Ibrahimpour, 2005; Lakhali et al., 2006), it can be clearly identified that there exists discrepancies as to the proposed influence of total quality

management and organizational performance. While some advocate a positive influx, other advocates an inefficient association, and the majority of the reviewed study failed to take organizational success factors into consideration, it can be clearly identified that there exists Increasingly, the success of organizations in the Nigerian manufacturing sector has recently been hampered by the rising cost of raw materials, which pertains primarily to the manufacturing firms in the country. Accompanying this is the escalating prices of raw materials, which have increased to about 45 percent of the previous industrial cost (Hussein & Kachwamba 2011). This has resulted in challenging quality management challenges for the fragile and expanding manufacturing enterprises across the nation, the majority of whose raw materials are imported (Okorie & Humphrey, 2016).

Though Total Quality Management has grown in popularity, the relationship

between TQM and improved performance in organizations has been hotly debated. According to Zikmund (2003), Eriksson & Kovalainen (2015), and Egwu (2014), Total Quality Management programs are ineffective or not very effective in the majority of studied organizations. The deployment of TQM by organizations has also been hindered by noncompliance with the process and guiding principles. While some businesses operate TQM as a program that should work and work its magic on its own, others have applied it half-heartedly, which has contributed to the failure of most businesses to achieve their intended goals as a result of implementing this idea (Ugboro & Obeng, 2000). Judging by the aforementioned, this study will investigate the effect of total quality management on Organizational profitability in Berger Paint Nigeria Plc.

Objectives of the Study

The objectives of the study are to:

- ✚ evaluate the relationship that exist between total quality management and organizational profitability in Berger Paint Nigeria Plc; and,
- ✚ assess the relationship that exist between total quality management and customer satisfaction;

Literature REVIEW

Concept of Total Quality Management

Total Quality Management (TQM) is a subject discussed by numerous writers, management researchers, and institutions. All authors agreed that overall quality management is a management technique aimed at achieving quality assurance in all organizational processes and procedures, despite varying viewpoints and approaches. Lakhal, et al. (2006) argued that customer happiness is a management strategy for long-term success. Francis, Timbirimu, Kiizah, &

Olutayo (2017) opined that total quality management is a business philosophy that embodies the belief that management efforts are geared toward integrating the concept of customer-driven quality throughout the organization, whereas contemporary literature Bin Syed, et al (2016), Anichebe & Agu (2013) is of the opinion that Total Quality Management is a concept that is so broad and varies in practices that it is very difficult to explain because of the expressiveness of the variables that defines and interpretes total quality management.

In the word of Prempeh (2016) Total Quality Management (TQM) is a continuous meeting agreeing to meet customers' requirement at lower cost. Total Quality Management is generally referred to as the business process and management practices which are concerned with how to improve the effectiveness and efficiency of an organization (Mahmud & Hilmi, 2014). Total Quality Management according to Ogundare (2017) emphasizes product quality and service improvement, and stresses that all organization function should be directed towards these goals. Total Quality Management is an inseparable aspect of every employee's performance and responsibility. Total Quality Management emphasizes new improved methods of doing things, and everyone in the organization must embrace change and management must be willing to manage it successfully. All levels of management must be ready to accept and analyze suggestions for quality improvement from those below them.

Total Quality Management is an integrated process that involves every staff of an organization ranging from managing director to the lowest worker. It is customer driven, and the overall objective is to satisfy his requirements, and know his changing needs. The customers may be those who

purchase goods and services (external customers) and workers inside the organization (internal). Workers in the organization must design appropriate strategies to satisfy them, (Marcel & Ayankeng 2015). Total Quality Management encompasses all operations in the organization and as such involved every employee in the organization. The aim is to produce and market high quality, low-cost products that satisfy customer requirements (Ezenyilimba; Ezejiofor, & Afodigbueokwu, 2019).

Organizations that have adopted the TQM philosophy have demonstrated that a customer-focused approach must include more than just external customers. They believe that everyone in the organization is either a customer or a provider of services, and that everyone has a customer. And a customer is anyone to whom an employee provides services, information, or product support. Saleem, Khan, Hameed, and Abbas (2012); Egwu (2014); Zikmund (2003) Total quality management entails an organizational cultural commitment to customer satisfaction via an integrated system of tools, techniques, and training. Its goal is to increase the production of better products and services at increasingly competitive prices. It entails the ongoing improvement of organizational processes, which results in high-quality products and services. Thus, it is primarily a change in an organization's technology, or its method of doing business. This includes the way clients are processed, the service delivery methods used on them, and the ancillary organizational processes such as paperwork, procurement processes, and other procedures in human services. It is also a shift in the culture of an organization, including its norms, values, and belief systems about how organizations work. Furthermore, it is a shift in an organization's

political system, decision-making processes, and power structures (Akanbi, 2017).

A Total Quality Management system directs an organization's efforts toward increased customer satisfaction, continuous improvement, and employee involvement. As a result, many quality management principles are expressed in terms of changing individuals' attitudes and organizational culture. According to Lawal (2006), Total Quality Management is 90% attitude, specifically the attitude of listening to customers. Total Quality Management is a business philosophy, orientation, or practice that embodies the belief that the management process within an organization must focus on the concept of customer-given quality. Continuous product and service quality improvement is the pinnacle of total quality management. However, because each successful practitioner of total quality management comes from a different culture, it appears that there is no single path to it. According to Choppins (2005), success with total quality management may result from developing a unique total quality management model that reflects the business ethnics and purpose of business so that distress is kept to a minimum.

Elements of Total Quality Management

Jadhav, Jamadar, Gunavant & Gajghate (2014) suggested that the following are very essential for successful implementation of Total Quality Management in an organization.

1. Commitment and understanding from employees - It is of the utmost importance to make certain that each person in your company is aware of the Total Quality Management (TQM) principles, and that they incorporate these policies into their daily work routines. Your staff members need to

be aware of the objectives of your company and understand the significance of these objectives to the accomplishment of the firm as a whole. The employees have a responsibility to understand not just what is expected of them but also why. Even though it seems obvious on the surface, management frequently fails to emphasize this point sufficiently. There is a vast amount of potential that may be unlocked when employees comprehend and adhere to the same vision as management. If they are not aware of what is going on, there will be a lack of commitment, and the policies will not be successfully implemented.

2. **Quality Improvement Culture** - The organizational culture needs to be modernized on a continuous basis to encourage employee feedback. Your employees are full of valuable knowledge- embrace it. Listen to those executing the processes that keep your business moving daily. If employees have an idea on how to improve operations, they need to know management respects their ideas or they will not share.
3. **Continuous Improvement in Process** - There is no such thing as staying put. If you are not making forward progress, then you are making backward progress. Total Quality Management, also known as TQM, is not a programme but rather an ongoing process. In order to accomplish this, the relevant policies, procedures, and controls that were developed by management need to undergo continuous improvement. Carry out some study. Always keep an ear to the market, and make it a habit to routinely modify all elements of your business. It is important to make

ongoing efforts to improve one's level of expertise, which will, in turn, generate ongoing opportunities for progress, even if some of these opportunities are quite little.

4. **Focus on customer Requirements** - Customers have come to want and expect flawless products and services from businesses operating in today's market. Keeping one's attention fixed on the needs of one's customers is critical to one's ability to endure over the long term and is necessary in order to form relationships with those customers. People make financial decisions depending on their feelings. The threat posed by competitors will never go away. Always make sure your customers are satisfied and close to you. Make sure that the precise requirements of each and every customer are documented and that everyone who interacts with the account understands them.
5. **Effective Control** - The performance of the company must always be monitored and evaluated, as this is absolutely necessary. It is easy to lose track of the number of times an employee violates a controlled procedure over the course of a year or the number of times a piece of equipment was inoperable due to unscheduled maintenance. You will be able to objectively measure areas for improvement and focus your efforts where they will produce the highest return on both your time and financial resources if you maintain careful documentation. In addition, you will be able to determine which areas need improvement.

Concept of Organizational Profitability

According to Ezenyilimba, et'al (2019) Profitability analysis classifies measures and assesses the performance of the company in terms of the profits it earns either in relation to the shareholders' investment or capital employed in the business, or in relation to sales. Profitability is the primary aim and best measure of efficiency in a competitive business. Similarly, profitability analysis aims to provide data on which action can be taken to improve the company's business performance.

According to Esselaar et al., (2008) Profitability is defined as after tax profits divided by the total value of fixed assets. Profit performance must be standardized against the size of the operation or the resources employed (Peck et al, 2006). There are various measurements of profitability.

Profitability is a commonly used indicator of firm performance. Consequently, it is in the best interest of every organization to maximize their return rate to satisfy shareholders, attract new capital and to ensure continued operations. Studying the determinants of profitability has thus been the focus of numerous scientific disciplines and continues to grow in popularity. For example, (Ayandele, & Akpan, Barney, 2001; Bichangi, & Karani, 2012) found that the profitability of a firm is significantly influenced by its internal resources and

assets; namely property, machinery and employees. A study by Jiasinghani (2015) found evidence that investing in research and a development project contributes significantly to the profitability rate of a firm. Another investigation by Jamshed (2015) identified level of competition and macro-economic factors to be the main contributors of profitability.

Methodology

Simple random sampling technique was used in selecting the sample for the study. Pearson's Product Moment Correlation Coefficient (PMCC) and regression analysis was used for the study. It considers regressing the dependent variables on a set of co-variates (also known as predictors, or explanatory variables or independent variables) based on a standard linear regression model. The questionnaires were administered to 150 respondents. From the 150 copies of questionnaires administered, 125 copies representing 83% of the questionnaire were properly filled, returned and retrieved while 25 copies representing 17% were not returned. This was done with SPSS Statistical software version 22.0 and the decision rule for accepted significant level for any relationship or differences tested was $P < 0.05$ level of significant.

Data Analysis and Discussion of Results

Table 4.1 Sex category of the respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
	Male	66	52.8	52.8	52.8
Valid	Female	59	47.2	47.2	100.0
	Total	125	100.0	100.0	

Source: Field Survey, (2022).

Table 4.1 above, shows the sex/gender of the respondents participated in the research work. (52.8%) of the respondents are male

while (47.2%) of the respondents are female. Majority of the respondents involved in the study are male.

Table 4.2 Age group of the respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Below 25 years	3	2.4	2.4	2.4
26-35 years	24	19.2	19.2	21.6
36-45 years	49	39.2	39.2	60.8
46 -55 above	26	20.8	20.8	81.6
56 and above	23	18.4	18.4	100.0
Total	125	100.0	100.0	

Source: Field Survey, (2022).

Table 4.2 above shows the age group of the respondents. (2.4%) of the respondents are below 25years, (19.2%) of the respondents are 26-35years, (39.2%) of the respondents are 36-45years, (20.8%) of the respondents are 46-55years and (18.4%) of the respondents are 56years and above. Majority of the respondents are 36-45years

Table 4.5 Length of Service in the company

	Frequency	Percent	Valid Percent	Cumulative Percent
Below 5 years	20	16.0	16.0	16.0
6-10 years	39	31.2	31.2	47.2
11-15 years	20	16.0	16.0	63.2
16 – 20 years	25	20.0	20.0	83.2
21 years and above	21	16.8	16.8	100.0
Total	125	100.0	100.0	

Source: Field Survey, (2022).

Table 4.5 above shows the length of service by the respondents. (16.0%) of the respondents spent below 5years, (31.2%) of the respondents spent between 6-10years, (16.0%) of the respondents spent between 11-15years, (20.0%) of the respondents spent between 16-20years and (16.8%) of the respondents spent above 21years. Majority of the respondents' length of service are between 6-10years.

Research Questions on Total Quality Management

Variable Description	Strongly Agree	Agree	Indifferent	Strongly Disagree	Disagree
Your Organization value customer relationship above financial gains	47 (37.6%)	33 (23.6%)	6 (4.8%)	33 (23.6%)	6 (4.8%)
Both employer and employees are very much aware of quality process in the organization and are committed to it	48 (38.4%)	29 (23.2%)	16 (12.8%)	23 (18.4%)	9 (7.2%)
Your organization keeps improving all its processes and everyone is good for it	28 (22.4%)	31 (24.8%)	15 (12.0%)	38 (30.4%)	13 (10.4%)

Your customer cherish your product and how it is packaged	44 (35.2%)	35 (28.0%)	16 (12.8%)	17 (13.6%)	13 (10.4%)
When you have any proven business idea you easily channel it to the appropriate quarters and is objectively considered	32 (25.6%)	34 (27.2%)	10 (8.0%)	44 (35.2%)	5 (4.0%)
Your organization have a way of checking every processes of the organization to be sure process support stated objectives	50 (40.0%)	25 (20.0%)	11 (8.8%)	22 (17.6%)	17 (3.6%)
Every one compliment another in the organization to achieve organizational objectives	49 (39.2%)	21 (16.8%)	14 (11.2%)	27 (21.6%)	14 (11.2%)
Organizational objectives is well communicated and coordinated for everyone to share	12 (9.6%)	36 (28.8%)	12 (9.6%)	35 (28.0%)	30 (24.0%)
Since you joined the organization you see a remarkable progress in your standard	36 (28.8%)	44 (35.2%)	20 (16.0%)	17 (3.6%)	8 (6.4%)
Living standards and work life matters to your organization	47 (37.6%)	35 (28.0%)	11 (8.8%)	23 (18.4%)	9 (7.2%)
Your organization value health life and working safe as the way to achieve organization objectives	35 (28.0%)	32 (25.6%)	10 (8.0%)	39 (31.2%)	9 (7.2%)
Organization value production efficiency above employees' healthy life and working safe.	27 (21.6%)	21 (16.8%)	14 (11.2%)	48 (38.4%)	15 (12.0%)

Research Questions on Organizational Profitability

Variable Description	Strongly Agree	Agree	Indifferent	Strongly Disagree	Disagree
Your product is very attractive and getting the needed attention in the market	28 (22.4%)	37 (29.6%)	18 (14.4%)	31 (24.8%)	11 (8.8%)
You are the market leader after so many effort in improving your processes	48 (38.4%)	40 (32.0%)	11 (8.8%)	17 (13.6%)	9 (7.2%)
After so many improvement processes now you have a production process that produce real-time	43 (34.4%)	36 (28.8%)	11 (8.8%)	24 (19.2%)	11 (8.8%)
You now meet customer target than ever	59 (47.2%)	38 (30.4%)	6 (4.8%)	17 (13.6%)	5 (4.0%)
Your customer now patronize your product ever than before	40 (32.0%)	39 (31.2%)	12 (9.6%)	25 (20.0%)	9 (7.2%)
Customer complaints in recent time has reduced drastically	54 (43.2%)	31 (24.8%)	13 (10.4%)	20 (16.0%)	7 (5.6%)
Customer complaints are now handled in a prompt and efficient manner	52 (41.6%)	28 (22.4%)	10 (8.0%)	22 (17.6%)	13 (10.4%)

Many of the profit and goodwill the company now enjoys is as a result of the improvement in processes and quality assurance policies the management just embarked upon	46 (36.8%)	29 (23.2%)	13 (10.4%)	30 (24.0%)	7 (5.6%)
--	---------------	---------------	------------	---------------	----------

Source: Field Survey, (2022).

Research Questions on Customers’ Satisfaction

Variable Description	Strongly Agree	Agree	Indifferent	Strongly Disagree	Disagree
I am very satisfied with the products and services rendered by Berger Paint Nigeria Plc.	48 (38.4%)	39 (31.2%)	9 (7.2%)	21 (16.8%)	8 (6.4%)
I will rather use Berger Paint over other paints products for my building.	36 (28.8%)	44 (35.2%)	20 (16.0%)	17 (13.6%)	8 (6.4%)
Products and services rendered by Berger Paint to me is the best ever.	47 (37.6%)	35 (28.0%)	11 (8.8%)	23 (18.4%)	9 (7.2%)
I am very sure in a long while, I will not change my house paint as a result of quality product and services provides by Berger Paint.	36 (28.8%)	32 (25.6%)	12 (9.6%)	35 (28.0%)	10 (8.0%)
Management and staff of the Berger Paint Nigeria Plc have improved the efficiency and effectiveness of the company in order meet up with the customers’ demand and increase their capacity level.	48 (38.4%)	21 (16.8%)	14 (11.2%)	27 (21.6%)	15 (12.0%)
Berger Paint Nigeria plc has increases the satisfaction of customers by providing good quality services to their various customers across the country Nigeria.	28 (22.4%)	37 (29.6%)	18 (14.4%)	31 (24.8%)	11 (8.8%)

Source: Field Survey, (2022).

Model Specification

To conduct the Investigation on the Effect of Total Quality Management on Organizational Profit in Berger Paint Nigeria Plc. The models for this study are stated below;

$$Y = C + \beta_1X_1 + \beta_2X_2 + \dots + \beta_iX_i + \mu_i$$

Where,

Y = Dependent Variable

C = Intercept

β_1 = Slope of the independent variables

X_1 = Independent Variable and

μ = Error term

The general representation of the models is given in the equation of the analysis below:

Hypothesis One

H₀: There is no significant Relationship between Total Quality Management and Organizational Profitability in Berger Paint Nigeria Plc.

H₁: There is significant Relationship between Total Quality Management and Organizational Profitability in Berger Paint Nigeria Plc.

Model One

$$\text{Log OP} = \beta_0 + \beta_1 \log (\text{TQM}) + \mu_i$$

Where:

OP= Organizational Profitability (dependent variable)

TQM= Total Quality Management
(independent variable)

Correlations

		Total Quality Management	Organizational Profitability
Total Quality Management	Pearson Correlation	1	.316**
	Sig. (2-tailed)		.000
	N	125	125
Organizational Profitability	Pearson Correlation	.316**	1
	Sig. (2-tailed)	.000	
	N	125	125

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

The table above shows the Pearson's product Moment Correlation Coefficient (PMCC) result carryout for the relationship between Total Quality Management and Organizational Profitability. The correlation is significant at the 0.01 level. The (**) highlights that the Probability of this correlation coefficient never occurred by chance alone and is less than 0.01; as well as 0.05 (1%; 5%). So, the correlation coefficient is therefore statistically significant at 99% confidential level. From the result above it shows that there is correlation between the Total Quality Management and Organizational Profitability at $r = (0.316^{**})$.

Implies that as Total Quality Management increases by 31.6%, Organizational Profitability also increases. As a result of this, the stated hypothesis that says "There is significant Relationship between Total Quality Management and Organizational Profitability in Berger Paint Nigeria Plc" was accepted. Masood, Aamna,

Saif & Sidra (2012) supported the hypothesis that TQM practices positively impact on organizational performance. Ezenylimba (2019), Ali & Abedulfattah (2013) showed that there was a significant relationship between quality management and Organizational Performance.

Hypothesis Two

H₀: Practice of Total Quality Management does not enhance Customer Satisfaction in Berger Paint Nigeria Plc.

H₁: Practice of Total Quality Management enhance Customer Satisfaction in Berger Paint Nigeria Plc.

Model Two

$$\text{Log CS} = \beta_0 + \beta_1 \log (\text{TQM}) + \mu_i$$

Where:

CS= Customer Satisfaction (dependent variable)

TQM= Total Quality Management (independent variable)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.617 ^a	.605	.595	1.975	1.966

a. Predictors: (Constant), Total Quality Management

b. Dependent Variable: Customer Satisfaction

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	294.520	1	294.520	75.472	.000 ^b
	Residual	479.992	123	3.902		
	Total	774.512	124			

a. Dependent Variable: Customer Satisfaction

b. Predictors: (Constant), Total Quality Management

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.012	1.889		2.653	.009
	Total Quality Management	.388	.045	.617	8.687	.000

a. Dependent Variable: Customer Satisfaction

Interpretation of the coefficients

The estimation results show that the variables- Total Quality Management (TQM) has statistical significant impact on the Customer Satisfaction (CS) at the 5% alpha level of significant. Therefore, the estimation shows that the co-efficient of determination R-squared is 0.605. This reveals that the explanatory variables account for 60.5% changes in Total Quality Management (TQM). It tells us the model is of good fit, that the independent variable to a very large degree explains changes in the dependent variable. It confirms the perfect fit of the model being employed explaining the impact of Total Quality Management on the Customer Satisfaction and also shows that explanatory variables have a relationship at overall level of significance.

In conclusion, since at the overall level, Total Quality Management help in explaining significant changes in Customer Satisfaction, therefore, H₁ that says, “Practice of Total Quality Management enhance Customer Satisfaction in Berger Paint Nigeria Plc”, is accepted since at

overall, the explanatory variable has significant impact on the explained variable. Ngambi, & Nkemkiafu (2015) and Francis, et’al (2017) also confirmed the benefits that ensued from the implementation of TQM. It showed that TQM is a strategic tool that industry can employ in the quest to remain competitive and satisfy their customer.

Conclusion and Recommendation

The study examined the effect of total quality management on organizational profitability in Berger Paints Nigeria Plc. The study concluded that there is significant Relationship between Total Quality Management and Organizational Profitability in Berger Paint Nigeria Plc. From the result above it shows that there is correlation between the Total Quality Management and Organizational Profitability at **r = (0.316**)**. The study also concluded that Practice of Total Quality Management enhances Customer Satisfaction in Berger Paint Nigeria Plc at 5% level of significant

and the estimation shows that the co-efficient of determination R-squared is 0.605. The study recommended that organizations should imbibe total quality management principles into every employees and their work process for full awareness and must also pay close attention to the implementation and institutionalization of total quality management so that customer satisfaction that is the ultimate measure of organizational profitability could be attained and sustained.

Reference

- Anichebe, N. A., & Agu, O. A. (2013). Effect of Inventory Management on Organizational Effectiveness. *Information and Knowledge Management*, 3(8), 92-100.
- Ayandele, I. A. & Akpan, A. P. (2015). The Practice, Challenges and Benefits of Total Quality Management (TQM) In Manufacturing Firms in Nigeria. *International Journal of Economics and Business Management*. Vol.3 (5), 62-74
- Bichangi, W.O. & Karani, S.R (2012) Effects of Total quality Management implementation on Business performance in service institutions: A case of Kenya Wildlife Services. *International Journal of Research Studies in Management*, 1(1).
- Bin Syed, S. J. A. N., Mohamad, N. N. S., Rahman, N. A. A., & Suhaimi, R. D. S. R. (2016). A Study on Relationship between Inventory Management and Company Performance: A Case Study of Textile Chain Store. *Journal of Advanced Management Science*, 4(4).
- Eriksson, P., & Kovalainen, A. (2015). *Qualitative Methods in Business Research: A Practical Guide to Social Research*, Sage.
- Egwu, I. L. (2014). Total Quality Management and Corporate Failure in Nigeria. *IOSR Journal of Business and Management (IOSR-JBM)* e-ISSN: 2278-487X, p-ISSN: 2319-7668. Vol. 16, Issue 9.Ver. V (Sep. 2014), PP 25-33 www.iosrjournals.org
- Esselaar, S. S., Ndiwalana, C., & Deen-Swarray, A. M (2008). ICT Usage and Its Impact on Profitability of SMEs in 13 African Countries. *Journal of Information Technologies & International Development*.
- Ezenyilimba, E., Ezejiofor, R.A., & Afodigbueokwu, H.E (2019). Effect of Total Quality Management on Organizational Performance of Deposit Money Banks in Nigeria, *International Journal of Business & Law Research* 7(3), 15-28.
- Francis, K., Timbirimu, M., Kiizah, P., & Olutayo, K.O. (2017). Inventory Management and Organizational Profitability at Gumutindo Coffee Cooperative Enterprise Limited, Uganda. *International Journal of Business and Management Invention*. Vol. 6 (11), 1-8.
- Jamshed, H.K. (2015). Impact of total quality management on productivity. *The TQM Magazine*. Vol. 15 (6), 374-380.
- Lakhal, L, Pasin, F. & Liman M. (2006). Quality management practices and their impact on Performance. *International Journal of Quality and Reliability management*, 23 (6), 625-646.

- Lawal, A. A. (2006). *Making Quality Work: A Leadership Guide for the Result Driven Manager*. New York.
- Marcel, T.N., & Ayankeng, G. N. (2017). The Impact of Total Quality Management on Firm's Organizational Performance. *American Journal of Management* Vol. 15(4), 69-85
- Ngambi, M. T., & Nkemkiafu, A. G. (2015). The Impact of Total Quality Management on Firm's Organizational Performance. *American Journal of Management*, 15(4), 69 - 79.
- Okorie, A., & Humphrey, A. (2016). Standards Organization of Nigeria and Funding Challenges to Quality Control. *Mediterranean Journal of Social Sciences*, 7(5), 67.
- Prempeh, K. B. (2016). The impact of efficient inventory management on profitability: evidence From selected manufacturing firms in Ghana. *International Journal of Finance and Accounting*, 5(1), 22-26.
- Ugboro E.E., & Obeng, A. (2000) Quality improvement practices and the effect on manufacturing Firm performance: evidence from Nigeria, *International Journal of Production Research*, 39, 43-63.
- Wheelen, T.S & Hunger, J.D (2006) *Strategic Management and Business Policy 10th ed.* Pearson – Prentice Hall upper Saddle River
- Zikmund, W (2003) *Business Research Method 7thed*, Thomson South West.