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APPROVAL PAGE

IT IS HEREBY APPROVED THAT THIS IS AN ORIGINAL RESEARCH WORK CARRIED OUT BY ACHOR UGOCHUKWU MARCELLINUS,

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This research work is dedicated to my late father

Mr. Matthew Onwukwe Achor

Who brought us into this world and inculcated in us the

Virtues of hard work, honesty, sincerity and sense of responsibility in all

endeavours we undertake.

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Abstract

This research study is an assessment and evaluation of the impact of a managerial techniques on the productivity capacity of Nigerian Breweries Aba from 2004-2008.

In order to carry out the assessment, specific research questions and objectives were defined to stimulate the conclusion of the work. The systems theory formed the theoretical framework to explain the influence of the external environment on the organization. The methodology applied to achieve the objectives of the study consists of Annual reports compilation of the company from 2000-2008 and field survey using structured questionnaire which were administered to a sample population of seventy staff of Nigerian Breweries Aba. Based on the Annual reports of the company the productivity of the company was higher before the introduction of a new management technique at the Aba branch of the company. The productivity of the company was lower when the new management technique was introduced. The productivity of the company was high after the new management strategy was introduced at the Aba branch of Nigerian breweries Plc. From the findings of the research it is recommended that management should properly communicate with workers and the customer (outside environment) before they adopt a particular managerial strategy in production, management should also assess critically the impact of any technique they adopt on the worker before they commence the implementation of such technique in production.

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CHAPTER ONE

1.1 Introduction

The management of business organization, private or public is more challenging today than ever before. These days there is a push for increased productivity and responsiveness occasioned by increased competition, globalization and changing market characteristics.

In the same vein, pressures for favourable financial results and higher stakeholder value in the context of heightened competition makes the task of management very daunting (Holloway et al, 1999).

Good managers bring about sustained good economic returns and productivity enhancement through the adoption of proven effective management techniques and strategies. Effective management techniques and practices are those that would sustainably lead to effective and efficient production systems, service delivery, enhance competitiveness, increase productivity, organizational profitability and customer satisfaction (Wilcox et al, 2006).Thus it is the responsibility of the management of business organizations to find ways of obtaining and maintaining competitive advantage in the global and local marketplace. In this regard, there is increasing recognition that a company's most valuable asset and primary source of competitive advantage is the complement of skilled personnel in its employment (Schuler& Macmillan, 1984). Consequently the management practices that make the personnel contribute the best of their labour towards enhancing productivity and competitive advantage for the firm are relevant to organizational survival and growth in today's globalize market place (Wright et al, 1994; Tayebs, 1995; Breust et al, 2003). One of the management techniques and practices that are increasing internal and external environment of firms especially to increase efficiency, effectiveness and labour productivity include: process engineering, downsizing and reorganization, quality management, customer-based performance measurement, and high work performance human resource management (Wilcox el al, 2006; Collis &Montgomery, 1995; Barttell &Ghoshel, 1995).

Achieving effective performance is of concern to all business, irrespective of their niche and where they are located. Organizations vary in how they perform because of difference in their strategies and competitive abilities (Robbin & Coulter, 2007). Strategic planning and effective management practice makes a difference in organizational performance in companies (Robbin & Colter, 2007). Performance in an organization is related to the capacity of the individuals, their abilities and innovation, organizational leadership and culture within which these individuals work (Whetter & Cameron, 1998; Behling & Mcfillen, 1996). The leadership style and management practices in the organization create a unique work environment and culture that either promotes or hinders productivity

(Maritz, 1995; Ristow et al, 1999). The achievement of organizational goals requires the use of proven managerial techniques and practices to promote commitment collaboration and innovation at work (Hall, 1996), through appropriate policies, practices and procedures. Effective managerial techniques and practice results from good leadership and these in turn enable the employees to attain their aspirations and consequently work with high motivation. This results in effective performance (Maritz, 1995; collis & Montgomery, 1995; Ristow et al, 1999). Ultimately, it is the performance of many individuals towards the achievement of the implicit and explicit organizational goals that results in successful organizations (Armstrong & Baron, 1998). However, irrespective of the production method that are adopted, the technical aspect of production alone cannot improve labor output, without due consideration of the human resource management and motivation factors (Power & Shoal, 1997; Shoal et al, 1993). Among the human resource management practices of companies increasing downsizing has been elevated to the status of an organizational best practice for improving efficiency or effectiveness through workforce reduction or business restructuring (Freeman & Cameron 1993). Downsizing is no longer regarded as an indication of organizational reaction (McKinley, Sanchez, & Schick 1995), but now seen as legitimate business reorganization strategy.

The adoption of downsizing and layoffs as useful strategies in precarious times is receiving increasing research attention.

With the recognition that the managerial techniques and practices in a company is directly linked to its workforce productivity and financial performance achieved (Bloom et al, 2007). Research studies have began assessing the impact of different practice type, explored the effects on financial performance and productivity of joint adoption of different practices as well as the impact of applying complementary management practices. Overall, the available data suggest that the adoption of best practice in the management of operations, sales and marketing, service delivery and human resource management enable companies to achieve better financial result than those that do not adopt them (Dorgan et al, 2006; Sieber et al, 2008; Bloom et al, 2007).

Research studies in different cultures and countries have shown a strong link between companies' management practices and performance either measured as productivity or financial result (Dorgan et al, 2006; Bloom et al, 2007). It is however not clear to what extent these observations made in the industrialized countries can be generalized to companies operating in the developing countries where the operational business environment is more challenging.

Nigerian Brewery Aba one of the oldest breweries in the country was commissioned in 1957 with an initial production capacity of 500,000 HL, being the second oldest division of Nigerian Breweries PLC (nibrewnews : 2007). It however suddenly embarked on strategic business realignment in 2005, after which the branch started producing only Maltina, Amstel Malta and Fayrouz (nibrewnews: 2007). Before the reorganization the branch was shutdown and workers were laid off some forced to retired. Total number of union members in 2004 was 1818. This showed a 15% reduction in membership size over 2003, which was due to the restructuring exercise in 2004(Nigerian Brewery, Environmental and social report: 2006). The sudden closure of this plant and the spate of factory closures that has attended the Nigerian business environment like the case of Dunlop PLC, etc,… which also shutdown their production facilities has necessitated an inquiry with the hope of describing the extent of impact and influence of managerial techniques on the performance of a large brewing company in Nigeria.

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The need for companies to maintain competitive advantage in both global and local market place under a challenging environment has increasingly spurred the manager to come up with techniques that would ensure the growth and survival of the organization.

Nigerian Brewery Aba since 1957 was commissioned with an initial production capacity of 500,000HL, being the second oldest brewery in the country. The Branch has been a major producer and supplier of Nigerian breweries product to the South-East and South-South part of the country .The branch grew in strength to the extent it recorded its highest production volume of 1.028MHL in 2001(nibrewnews: 2007).The Plant by 2003 was extended to reach a production capacity of 1.2million Hectolitres. Thanks to the robust management strategies the company was adopting in managing the branch which was focused on customer satisfaction, stressing continuous improvement and ensures full employee participation through training and empowerment. Also the positive role of the leadership helped to maintain quality management and growth the branch had recorded.

A good management of brewing company should be the one that creates a living, learning community amongst the staff, essentially providing an “employee-owner plan” which allows the employees actual ownership of the company. In addition, the company should practice a unique, innovative combination of an “open book management philosophy” and a “consensus model” for decision-making. Which includes employees in the financial planning of the company, and the consensus mode should be used to aid decision-making and conflict resolution; providing the information and voice to complement an employee's financial interest(Asher et al, 2003).

In 2005 the Aba branch of Nigerian Breweries embarked on strategic business realignment, before which the factory was shutdown, worker were laid off some forced to retire. The main factor that accounted for this turn around was the change in the managerial practice adopted by the management in production. The management technique focused mainly on cost reduction, competitiveness and efficiency not considering the human aspect of managing employees in the production brewing sector: supplier quality management, customer involvement, information and feedback, committed leadership, strategic planning and employee involvement (Cua et al, 2001). These are the qualities that would ensure optimum productivity in the brewing industry which is today turning global where consumption pattern and taste is changing and more competitive. Therefore, the change in management strategy accounted for the temporal closure of the Aba factory, the laying off of workers and the strategic business reorganization of the branch; this motivated the venture into this research, the impact of managerial technique on the productivity capacity of Nigerian breweries Aba.

This research poses the following questions:

I. What is the impact of managerial strategy on the performance/ profitability of Nigerian Breweries before a managerial technique was implemented in its Aba branch?

II. Did introduction of new management strategies have same effect on productivity /profitability of Nigerian Breweries Aba?

III. How did the the managerial strategies affected the attitude of the worker on fellow workers in the organization.

IV. In what ways have managerial technique affected the attitude of the workers towards the management of Nigerian Breweries Aba?

This research work therefore seeks to fill the gaps in the body of literature on the impact of managerial technique on productivity capacity in a large brewing company in Nigeria.

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This study is embarked upon with the expectation of ascertaining the level of impact of managerial technique on the performance/profitability of Nigerian Breweries prior to the adoption of the strategy in the Aba branch of the company. This study wants to find out the effects of managerial technique on the human resources of Nigerian Breweries Aba within a given period of time.

Specifically this study is intended to achieve the following objectives. Try to describe the effects of a new management strategy on the productivity/ performance of Nigeria breweries after the managerial technique was introduced at its Aba plant. This study intends to investigate the impact of the managerial strategy on the attitude of the workers towards their fellow workers at the Aba branch of the company. This research would also investigate the impacts of the management technique on the attitude of the workers towards the management and the organization after the managerial strategy had been enforced at the Aba branch of the brewing company.

1.4 Significance of the Study

This inquiry is embarked on with the hope of providing description on the impact of managerial technique on performance/profitability of Nigerian breweries before and after they adopted the managerial strategy on their Aba branch. This research work is of theoretical significance, the study hopes to fill the gaps in the body of knowledge on the management practices in Nigerian brewing industry by addressing the issues mentioned above, the study is timely and of significance because it intends to investigate the effects of managerial practices on the performance of Nigerian breweries in terms of profitability and growth before and after the management of the company applied a managerial technique to one of its plants. The significance of this study cannot be overemphasized; the study is to also investigate the effects of the application of managerial strategy on the personnel of Nigerian breweries.

From, a practical perspective, the findings of this study will be of use to management and practicing managers on strategic techniques to adopt in precarious challenging times.

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This study is focused on a large brewing company in Nigeria only. The justification of choosing the company is that the company is a large manufacturing firm with almost 3000 employees consisting of managers and staff (nibrewnews, 2008), producing assorted brands of products to consumers. The managerial practices and its influence on the performance of the firm are limited to a large brewing company in Nigeria. The study is an academic research and only serves academic purposes. The study is not advocating any managerial strategy as the best and most efficient. The research is laying the foundation for future work to take place.

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This chapter reviews related literature on managerial techniques organizations apply. Related Literature on downsizing its effects on organizations and on human resources of organizations will also be reviewed. Literature on Nigerian Breweries will also be reviewed. The research hypotheses and the theoretical framework explaining the theoretical basis of this research is contained in this chapter.

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The term "management techniques" has been commonly used by managers (those employee who plan, organize, staff, lead and control in organization) as broad strategies and tools that facilitates the achievement of critical success factors in organization (Blocher et al 1999). They include, Benchmarking, total quality management, continuous improvement, activity based costing, reengineering, the theory of constraints, mass customization, target costing, life-cycle costing and the balance scorecard.

Benchmarking

This is a process by which a firm identifies its critical success factors, studies the best practices of other firms, for these critical success factors and then implements improvement on the firms processes to match or beat the performance of those competitors (Thompson and Strickland, 2001), stated that, benchmarking is a tool that allows a company to determine whether the manner in which it performs particular functions and activities represents industry "best practice" when both cost and effectiveness are taken into account.

Total quality management (TQM)

This is a management technique applied by firm to enhance improvement in the efficiency and effectiveness of workers (Blocher et al, 1999). Total quality management is a culture of continuous improvement. It is a culture, rather than a project because the aim is to improve continuously. This culture postulates that workers are the experts because they have the detailed knowledge of how the work is done (Dickson, 1997). Total quality management is a management technique in which management develops polices and practice to ensure that firms products and services exceeds customers' expectations. The approach includes product functionality, reliability, durability and serviceability. Total quality management efforts can build brand loyalty and help competitiveness more quickly (Blocher et al, 1999). TQM is manufacturing program aimed at continuously improving and sustaining quality products and processes by capitalizing on the involvement of management, workforce, suppliers, and customers in order to meet or exceed customer expectations (Dean and Bowen, 1994; Hackman and Wageman, 1995; Powell, 1995), emphasizes on the involvement of customers, supplies and processes. Quality management programs all emphasize the importance of management commitment and a well-established strategy. The use of information and feedback is explicitly cited in the analysis as part of a TQM program (Cua et al, 2001). The involvement of the employees is considered as the bottom line in TQM processes. Such involvement requires that employees assume responsibilities to achieve quality in accomplishing their tasks, and actively take part in the process of continuous improvement. In particular, participation can improve the quality of products and services in different ways: by means of self-inspection, which decreases inspection costs and encourages employees to do things right at first; through problem-solving techniques, or by means of the employees' motivation and creativity (Fuentes et al, 2007).

Total quality management stresses the importance of TQM to organizational performance and has repeatedly stressed the lack of leadership support for the failure of many TQM initiatives. Total quality management and its impact on organizational performance (e.g. Douglas & Judge, 2001; Jayaram et al, 1999) with both sets of researchers identifying strong positive relationship between the implementation of total quality management and performance. Several researchers in total quality management literatures have pointed to the importance of the role of leadership in managing quality (e.g. Anderson et al., 1994; Dean & Bowen, 1994; Repenning & Sterman, 2002). Hackman & Wageman's (1995) analysis concluded that the founders of movement view quality as the responsibility of top management (Lakshman, 2006).

There is a strong consensus among the founders of the quality movement as far as the importance of leadership to managing quality is concerned, evidenced by their writings (Cosby, 1979; Deming, 1986; Feigenbaum, 1983; Juran, 1994), with all of these founders viewing TQM principles as being principle of leadership. Leadership for quality forms the core principle of the total quality management philosophy to address broad organizational concern such as effectiveness and survival. The theory presented is that the leadership is a responsibility and capability of the managers at multiple levels in the organization (Lakshman, 2006). Leadership in organization regardless of their hierarchical level of functioning, focuses on customer and continuous improvement by continuously involving people.

Continuous improvement

This is a management technique in which managers and workers commit to a program of continuous improvement in quality and other critical success factors (Blocher et al, 1999). Continuous improvement programs are methodologies that manufacturing (and service) companies are using to increase their competitive level (Dickson et al, 1999).continuous improvement is one a core concept of TQM based on a commitment to ongoing process revision, both technical and administrative, directed at continuously improving such processes (Dean & Bowen, 1994). Authors such as (Deming, 1982 and Imai, 1998) they remarked on the importance of this notion for the survival of the company in the long term. The role of leadership in emphasizing customer-focus and continuous improvement is for enhancing organizational effectiveness. For example, the 'Big-five' personality trait of openness to experience' may potentially be related to leadership effectiveness in term of continuous improvement efforts of total quality initiative and Customer-focus behaviour (Lakshman, 2006). The focus on customers and continuous improvement by continuously involving people, therefore, the theory developed here suggest that people at various levels in the organization should be seen from the perspective of their potential capabilities to lead others to achieve the objectives associated with the three core principle suggested by the quality gurus (Lakshman, 2006).

Activity-based costing (ABC)

This is a management technique used to improve the accuracy of cost analysis by improving the tracing of cost objects (Blocher et al, 1999). The ABC is used for many different cost objects, including individual customer

Activity-base management (ABM) uses activity analysis to improve operational control and management control.

Reengineering

This entails streamlining, processing and paperwork, throughout the organization to increase quality service and speed (Hammer and Champny, 1993). The fundamental rethinking and radical redesign of business process to achieve dramatic improvements in critical, contemporary measures of performance such as cost, quality, and service and speed (Dickson, 1997). Reengineering is a process for creating competitive advantage in which a firm reorganizes its operating and management functions often with the result that jobs are modified, combined or eliminated (Blocher el al, 1999).

Theory of constraints (TOC)

This is a strategic management technique to help firms effectively improve a very important critical success factor cycle time, the rate at which raw materials are converted to finished product (Goldraft and cox, 1986). In a competitive global market place common to most industries. The ability to be faster than the competitors is often a critical success factor. Many managers argue that the focus on speed in the TOC approach is crucial (Blocher et al, 1999).

Mass customization

This is a management technique in which marketing and production processes are designed to handle the increase variety that results from delivering customized products and services to customers (Blocher et al, 1999). Mass customization is identified as being an effective way for a firm to compete in an industry where the price and quality expectation of many consumers are met by existing manufacturers and a firm distinguishes it self by providing a fast customized service (Gilmore, 1993).

Target costing

This determines the desired cost for a product on the basis of a given competitive price such a way that the product will earn desired profit. Cost is determined by price. Firms using target costing must often adopt strict cost reduction measures in other to meet the market price and remain profitable. Target cost = market – determined price – Desired profit (Blocher et al. 1999). Target costing forces a firm to become competitive.

Life-cycle costing

This is a management technique used to identify and monitor the cost of a product throughout its life cycle, the cycle consisting of all the steps from product design, to purchase of raw materials to delivery and service of the finished product (Blocher et al, 1999).

Balanced scorecard

This is a management technique that provides a basis for a more complete analysis than is possible with financial data alone. The use is possible the balanced scorecard is thus a critical ingredient of the overall approach that firms take to become and remain competitive. Firm's performance is based on for critical success factors, namely:

- Financial performance
- Customer satisfaction
- Internal business processes
- Innovation and learning

(Blocher et al, 1999)

Productivity and performance of company

The impact of HRM practices on organizational productivity is more extensive. (Cutcher-Gershenfeld,1991) found that firm adopting' transformational' labour relations-those emphasizing cooperation and dispute resolution-had lower cost, less scrap, higher productivity, and a greater return to direct labour hour than did firm using "traditional" adversarial labour relation practices. (Katz, Kochan, and Weber, 1985), demonstrated that highly effective industrial relation systems, defined as those with fewer grievance and disciplinary action and lower absenteeism, increased product quality and direct labour efficiency (huselid, 1995). (Katz, Kochan, and Keefe, 1987) showed that a number of innovative work practices improve productivity. (Bartel, 1994) established a link between the adoption of training programs and productivity growth and (Holzer, 1987) showed extensive recruiting efforts increase productivity. (Guzzo, Jette, and Katzell, 1985) meta-analysis demonstrated that training, goal setting, and socitechnical systems design had significant and positive effects on productivity.

The corporate world has historically measured financial performance and sales volumes. Measures of financial performance, sales volume, and customer satisfaction are not wrong: they are merely insufficient. Many organizations fail to understand how these indicators fit within the comprehensive measurement strategy that is required to effectively redesign process (Tenner & De Toro, 1996). The primary goal of adopting an effective management process is to ensure improved organizational performance. As such, some methods of measuring organizational performance are needed to determine how well an organization is functioning as a result of adopting the strategic management process (Kin Man, 2009). Organizational performance can be measured by many criteria. Organizational performance is commonly measured in terms of effectiveness, efficiency, growth and productivity.(Montanari, Morgan and

Bracker,1990) suggest that organizational effectiveness may be measured in terms of financial measures, operational measures as well as behavioural measures. First it is noted that the financial measures such as profitability and growth can be used to access the financial performance of an organization. Second the operational measures such as productivity, resource acquisition, and efficiency and employee reaction can be adopted to assess the effectiveness of the work flow as well as work support in organizations. Third behavioral effectiveness measures such as adaptability, satisfaction, absence of strain, development and open communication- can be adopted to determine individual performance (Kin Man, 2009).

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Organizational downsizing refers to a set of voluntary activities undertaken on the part of the management of an organization, designed to reduce cost (Poole and Warmer, 2001), increase of organization’s level of efficiency, effectiveness, productivity (Gandolf, 2002), competitiveness (Cameron, 1994) and overall organizations performance (Thornhill and Saunder, 1998). Downsizing has been defined as “intentional efforts to permanent reduce personnel in organization in order to improve organizational efficiency and effectiveness” (Cameron et al, 1993; Freeman & Cameron, 1993). Downsizing refers to the size of the workforce under open-ended contracts or permanent employment. In anticipation of downsizing activities corporate managers must take decisions regarding how their goals will be accomplished, specifically deciding how many people to downsize and whether to introduce an early retirement plan (Murry & Jick, 1985). Downsizing is not only associated with reduction of personnel alone, but as the selective reduction of the organizational resources (Dewitt, 1998), this includes the phenomena of disinvestments and assets reduction.

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Research carried out by, Cameron, 1993, Freeman and Mishra, 1991 is one of the most extensive systemic studies of corporate workforce downsizing implementation strategies. The studies have revealed three major strategies: workforce reduction strategy, an organization redesign strategy and a systematic strategy.

An overview of downsizing strategies is exhibited in Table 1

	Workforce reduction strategy	Organization redesign strategy	Systemic strategy
Examples	i. Natural attrition ii. Hiring freeze iii. Early retirement iv. Buyout packages v. Layoffs vi. Retrenchment	i. Abolition of functions ii. merging of units iii. job redesign iv. De-layering v. Reducing overall work hour	i. Staff involvement ii. Simplification of processes iii. Bottom-up change iv. Continuous improvement

Source: adapted from Cameron et al, (1991, 1993).

Organization downsizing is focused on improving the organization and occur either proactively or reactively in order to contain cost, enhance revenue bolster competitiveness (Cameron, 1994). However, it is not only companies that have financial problems that implement downsizing. Even financial healthy companies implement restructuring plan The main objectives of which is to reach better corporate financial results (Bruton et al, 1996).

The result of a four-year study of 30 American organizations that had engaged in downsizing activities have disclosed that organizations were generally more likely to have depth rather than breadth in their overall downsizing strategy. The result of this revelation can be attributed to the fact that most downsized organizations embarked upon workforce reduction alternatives rather than employing a multiplicity of downsizing strategies (Cameron, 1994).

Table 2 Shows the Depth and Breadth of downsizing organizations embark on.

	Increasing breadth →		
Increasing Depth ↓	Workforce reduction strategy	Organization redesign strategy	Systemic strategy
	i. Natural attrition ii.Layoffs/ retrenchment iii. Early retirement iv. Buyout packages	i. Layer elimination ii. Unit combination iii. Product removal iv.Process rearrangement	i. System analysis ii. Culture change iii. Bottom design

Source: adopted from Cameron et al, (1991, 1993).

Cameron et al, (1991), stated that organizations that incorporate a great number of actions of the same category of implementation have more depth in their overall downsizing strategy, while as organizations that employ a variety of strategy type of downsizing have more breadth in their strategy of downsizing(Gandolf, 2005).

Downsizing involves reduction in personnel sizing such as transfers, outplacement, retirement incentives, buyout packages, layoffs and attritions (Poole and Warmer, 2001). The workforce reduction strategy often concentrates primarily upon the elimination of headcount and the reduction of the overall number of employee (Ryan & Mackey, 1984). This management strategy is often implemented in a reactive manner a cost-cutting measure and may serve as a short-term response to decline in profit (Rayan & Macky, 1998)

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Two approaches of organization downsizing have emerged-reinforcement and reorientation approach. These were originally developed empirically tested by (Freeman, 1994). The approaches were built upon differing models of organizational embraces the notion of evolutionary, incremental, and gradual change model. Reinforcement or converge downsizing would be implemented on smaller scale aimed at reinforcing an organizations mission, strategy, system and structure (Rayan & Macky, 1998).

In contrast Cameron et al, (1993), conceptualize reorientation as encompassing the notion of revolutionary, metamorphic and discontinuous change model. Reoriented downsizing would be implemented on a large scale, with major redefinitions of an organization. The two approaches are depicted in the table below

Table 3 Reinforcement and reorientation approach of downsizing

Reinforcement (convergence) Approach	Reorientation Approach
i. Incremental downsizing and redesign ii. Lower-level, less radical approaches iii. Stability in management technology and systems iv. Changes in work, instead of structure v. Reinforces mission and strategy vi. Focus upon doing things better vii. Emphasis upon efficiency criteria viii Downsizing precedes redesign	i. Discontinuous downsizing and redesign ii. Higher-level, more radical approaches iii. Changes in management technology and systems iv. Changes in structure, instead of work v. Redesign mission and strategy vi. Focus upon doing different things vii. Emphasis upon effective criteria viii. Redesign precedes downsizing

Source: adapted from Cameron et al, (1993).

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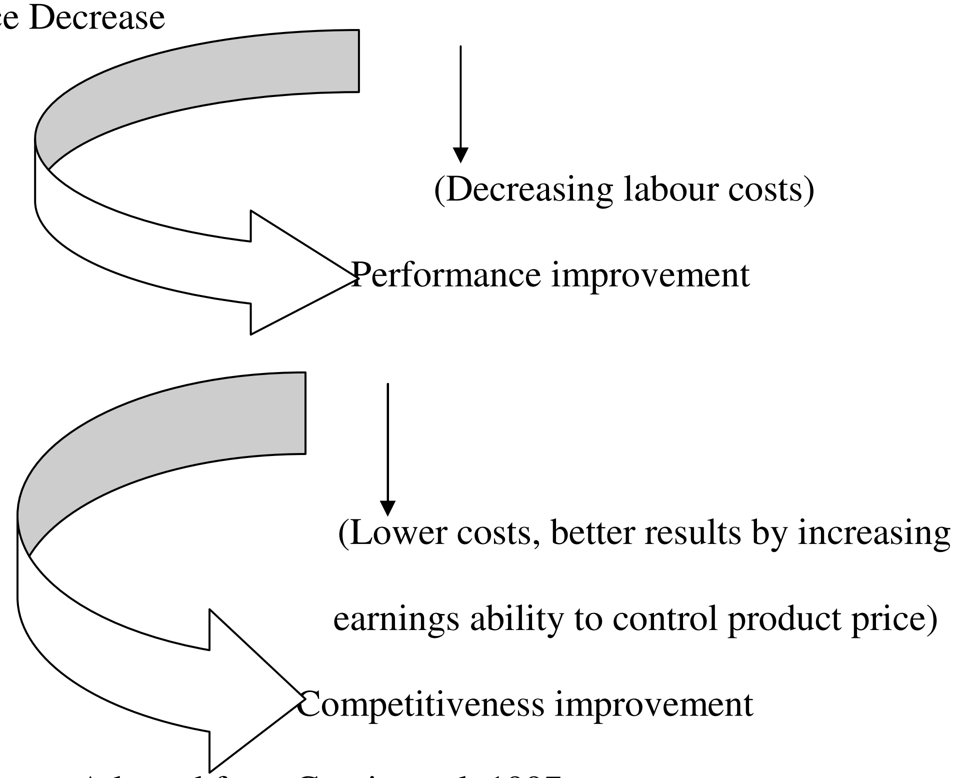
Cameron, 1994, offers one of the most cited definitions of downsizing. “Set of activities undertaken on the part of the management of an organization and designed to improve organizational efficiency, productivity and competitiveness”. From the above definition and studies conducted on downsizing suggests that firms choose to downsizing in order to cut cost, improve efficiency, effectiveness and general improvement in the financial performance of the organization. This implies that the firm’s profitability would be increased with fewer employees (Cascio et al, 1997; Mckinley et al, 2000). Downsizing is a managerial response to the decreased profitability of companies and firms downsize in order to improve efficiency and profitability (Mentzer, 1996; Mckkinley et al, 2000). Managers implement downsizing strategies to reduce their companies organizational cost and simultaneously, to enhance financial performance (Mckinley et al, 2000).

Dickson, (1997), aptly stated the conditions which forces organizations to downsize and restructure. This is when the change forces in the organization reaches crises proportions threatening the survival of the business , radical restructuring is the only alternative for an organization close to change. Downsizing is a managerial response to the decreasing profitability of the company and firms downsize in order to improve efficiency and profitability.

The question of whether downsizing actually improves financial performance of firms or not has no definite answer. It is not clear that companies that implement downsizing practices reach the expected result. The reality is that profitability does not necessarily follow downsizing practices (Carswell, 2005). This assertion has been object of increased interest of several empirical studies. Through the evidence about the impact of downsizing on financial results is not conclusive (Farrell and Mavondo, 2005; Chalso and Chen, 2002).

Figure 1 shows the expected results of downsizing

Workforce Decrease



Source: Adapted from Cascio et al, 1997.

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Layoffs represent one of the many restructuring strategies to save cost, operating, performance refocus on core activities and improve employee efficiency (Shah, 2007). Some evidence suggests that downsizing decisions are associated with increased profitability (Bruton et al, 1996; Chalso & Chen 2002; Kang & Shirdasam, 1997). With regards to the different types of downsizing, revenue refocusing (emphasizing the firms core competencies), cost reduction (maintaining the firm’s product scope and focusing on production gains and plant closure, some strategies are more effective than others. It appears that downsizing by revenue refocusing had significantly positive market returns than the cost cut strategy (Chalos & Chen, 2002). Several studies like those of Bruton et al, (1996), (Farrell and Mavondo, 2005), (Chalos and Chen, 2002) and (Kang and Shirdasani, 1997) concluded that the redesign that drives downsizing (redesigning task etc) had a positive impact on business performance. Study conducted on Japanese manufacturing company showed improvement in the operating performance after downsizing when compared with an American sample in the study of Bruton et al, (1996). The degree to which downsizing will improve firms performance is contingent on conditions under which the downsizing occurs (Love and Nohria, 2005).

Where downsizing is proactive, with a broad scope when companies have high slack, downsizings are more likely to reach letter performances. A more strategic approach to human resources management is desirable and would lead to improved company development (Kase and Zupan, 2005).

Some scholars have observed that organizations who downsized had recorded an increase in their performance.(Tomasko,1987), identifies ways in which downsizing affect the performance of organizations positively resulting in adapt ting to changes in the business environment. On the same vein (Richard, 1988), argued that downsizing provides an ultimate advantage in containing cost.

Managers rather than a more acceptable and appropriate use of downsizing because firms are now more productive or better organized or too bureaucratic and over-staffed, they are often forced to do so by the markets demands for short boosts in profits (Cameron and Barnett, 2000).

Downsizing, even if it does not deliver on profitability over the long term it seems that the very fact of announcing it can give short term stock gains as investors and market makers respond favourably to such announcements (Worrell et al, 1991). Studies have revealed that, public announcement of the number of employees who will be terminated have resulted to different effects on the performance of the firms. Firm who benefits from downsizing are those that carried out the right amount of downsizing rather than arbitrarily reducing headcounts.

Research conducted on seven major firms in United State of American in 1993 revealed that there was an average increasing in the stock price of the day after an announcement was made that they have downsized. The firms are, (IBM, Sears, Xerox, US West, McDonnell, Douglas, RJR, Nabisco and Dupont) their stock price increased by 5.5 percent (Poole & Warmer, 2001).

However, as mentioned earlier not all firms that downsizing their workforce obtained superior results compared to those that choose not to downsize.

Table 4

Shows selected Empirical studies conducted on the Downsizing impacts on profitability in countries of: USA, Canada, Japan, Spain, Korea, New Zealand, Australia, and Slovenia.

Researchers	Sample of firm	Time/country	Sign
De Meuse (1994)	52 Companies	1987-1991/USA	-
Bruton et al, (1996)	100 Companies	1985-1987 USA	+
Mentzer (1996)	82 to122 Companies	1986-1994 Canada	*
Cascio et al, (1997)	537 companies	1980-1994 USA	+

Kang and Shirdasani (1998)	92 Companies	1986-1990/Japan comparing with 114	+
Krishnan and Park (1998)	76 Companies	80's USA	*
Cascio (1998)	311 Companies	1981-1990 USA	*
Suarez Gonzalez (1999)	297 Companies	1981-1994/Spain	-
Espahbodi et al, (2000)	188 Companies	1989-1993/ USA	+
Wayhan & Warner (2000)	250 Companies	1991-1992/USA	+
Chen et al, (2001)	290 Companies	1990-1995/USA	+
Chalos & Chen (2002)	365 Companies	1993-1995/USA	+
Morris et al, (1999)	5417 Companies	1981-1992/USA	*
Morrow et al, (2004)	1500 Companies	1980-1995/USA	+ -
De Meuse et al, (2004)	92 Companies	1987-1998/USA	-
Yu & Park (2006)	258 Companies	1997-1999/Korea	+
Carswell (2005)	155 Companies with 50 or more	1997-1999/New Zealand	-
Farrell & Mavondo	2000 manufacturing Companies	Annual revenue of Australia	+ -

Kase & Zupan (2005)	Manufacturing Company more than 100 employee	1997-2002/ Slovenia	+
Love & Nohira (2005)	100 large Industrial firms	1977-1993/USA	+

* Without proved relation. Not significantly affected

\+ Positive effect

\- Negative effect

The majority of the studies shared that the downsizing announcement had a negative impact in the stock value of the company whereas a few studies reported a positive effect. The market reaction to a layoff depends on the information set available to the company's share holders and the financial performance of the firms before the announcements (Elgyan et al, 1998). It appears that companies that implement an anticipated reform program including downsizing fared better than those that merely carried out massive layoffs (Davidson et al, 1996). The market reacts in a negative way the layoff looks like they resulted from poor financial conditions before the announcement. In this instance, the layoff is through to indicate a serious crisis (Worrell et al, 1991; Bal & Sekhar 1995; Lee, 1997; Elayan et al, 1998; Werthem & Robinson, 2000).

Two main reasons underline company layoff of employee's financial distress or restructuring/ consolidation; investors react negatively to announcements that were preceded by serious financial crises (Worrell et al, 1991), Healthy companies also downsizing their workforce to because more competitive. Stockholders react unfavourably to layoffs, but more especially if the firm is perceived to have serious financial problems (Igbal & Shekhar, 1995). The results are more negative when downsizing is permanent with high magnitude and of a reactive character (Lee, 1997).

Table 5

Shows studies conducted on the impact of downsizing over stock market value result, in UK, USA, and Japan.

Researchers	Sample	Period/Country	sign
Hillier et al, (2007)	322 announcements	1990-2000/UK	-
Worrell et al, (1991)	194 announcements	1979-1987/USA	-
Iqbal & Shekhar (1995)	187 announcements	1986-1989/USA	-
Davidson et al, (1996)	51 announcements	1982-1992/USA	+

Chalos and Chen(2002)	656announcements	1993-1995/USA	+
Abraham S. (2006)	135announcements	1993-1995/USA	-
Lee (1997)	300 announcements in USA & 73 in Japan	1990-1994/USA	-
Ballester et al, (1999)	4695 cases/ companies & 41 counties & 6 sector	1989-1994/ international samples	+
Elayan et al, (1998)	646 announcement	1979-1991/USA	-
Wertheim & Robinson (2000)	290 companies that had announced	1987-1994/USA	- +
Chen et al,(2000)	290 companies that had announced	1990-1995/USA	-
Nixon et al,(2004)	346announcement	1990-1998/USA	-

+ Positive effect

- Negative effect

[illegible]

The effects of union status on the market reaction to layoff announcement have been assessed and influenced the market response (Abraham, 2006). The market reaction is more negative when non-union employees are downsized than the announcement concerns union employees. Layoff of union workers is perceived by market operators as a positive development because they associate union with inefficiencies that are costly to most firms. Investors view the layoff of union workers as a signal that the inefficiencies associated with the unions are being diminished.

Many authors (Davidson et al, 1996; Ballester et el, 1999; and Chalos & Chen, 2002) reported that the reaction of the market to downsizing was positive.

The market views early retirement programs announced by firms favourably (Davidson et al, 1996). The studies of international cases showed that firms reduce their expenses intensity regardless of the accompanying changes in capital expenditure intensity or scale were well-regarded by the capital market despite having lower profitability (Ballester et al, 1999). Also difference types of downsizing revenue refocusing, cost cutting and plant closures have distinct effects on the market reaction (Chalos & Chen, 2002). Announcements heralding revenue refocusing had significantly positive market reaction to plant closures is negative. Reactions to cost cutting is intermediate.

The permanent reduction of workers has a more negative result than the temporary ones. A temporary layoff is regarded as a sign that the company was expecting change soon, whereas a permanent corporate reorganization changes the intensity of labour and capital expenditures.

[illegible]

Individuals not laid off during downsizing are called “survivors”. Many of these persons react with anger, depression, fear, distrust and guilt, with consequent decrease in organizational commitment and motivation (Brocker et al, 2004). Downsizing produces less satisfaction and quality of life and the employee-management relations are affected negatively (Wager, 1998). There is also lower workers morale (Mishra, 1996). Overall, the survivor’s reactions to downsizing negative, leading to job insecurity, lower satisfaction and efficiency (Bryne, 1994; Wager, 1998; Brockner et al, 1992).

Table 6

Shows studies on the effects of Downsizing on Survivors in organizations

Researcher	Effects/ Contribution	Sign/Effects
Sahder (2003)	Capabilities Learning	- -

	Innovation Job insecurity Lack of commitment	- + +
Mishra (1996)	Motivation Employee morale	- -
Fisher and white (2000)	Innovation learning	- -
Gregory (1999)	Stress Professional career opportunities loyalty	+ - -
Peen(2001) Wager (1998)	Creative/ innovative behaviour Employee satisfaction Relation between employee-manager	- - -
Makawatsakul & Kleiner (2003)	morale	-
Devine et al. (2003)	Stress Job control Psychological reaction Physical results Professional behaviour	+ - - - -

Ugboro(2003)	Job security Organizational commitment Confidence in manager	- - -
Havley(1998)	Association between job security and lower organizational commitment	N/A
De witt and Naswall (2003)	Association between job insecurity and lower levels of commitment and job satisfaction	N/A
Reisel and Banai (2002)	Association between job insecurity and lower levels of commitment and lack of confidence	N/A N/A

+ Positive effects

- Negative effects

N/A (Not applicable), these are studies that have not analysed specific effects of downsizing on human resources. Innovation in organizations, layoffs are associated with job insecurity, decreased commitment and productivity from survivors (Sahder, 2003; Brockner, 1992). Innovative workplace may negatively be affected by layoffs as a result of the exit of some creative workers (Zatzick & Iverson, 2006).

Research studies have observed that there are potential negative influence that could counteract the presumed benefits of downsizing these have been identified as employee stress, feeling of guilt and negative attitude towards the organization among the remaining employees. Lack of procedural justice in the employee’s layoff procedure (Elovainio et al, 2001), resentment and resistance in firms, which may hinder than help firm to be competitiveness (Cameron, 1994). Cameron et al, (1991), reports on organizational downsizing implementation strategy

[illegible]

Many large firms do not recon with the hidden or anticipate the long-term cost of downsizing (Fisher & White, 2000; Mckindly & Shever, 2000). Downsizing is thought to influence adversely organizational structures, (De witt, 1993; Mckinley, 1992), innovation and creativity capabilities (Dongheity & Bowman, 1995; Amabite & Conte, 1999) Social networks that support organisation learning (Fisher & White, 2000; Shalu 2000) and even employee’s health (Vahtera et al, 2004).

Regarding employee’s heath there is a high mortality rate from cardiovascular diseases after major downsizing programs (Vahtera et al, 2004). Also, the company’s reputation for corporate social performance suffers after major layoffs (Zyglidopoulos, 2003).

Table 7

Shows studies on the effects of downsizing on innovation and innovative behaviours

Researchers	Downsizing effects
Dougherty & Bowman (1995)	Damage organizational innovative capability by ending the informal network reactions used to innovate.
Fisher and White (2002)	Seriously damages organizational learning capability
Gregory (1999)	Organizational memory, or a part of it vanishes with the learning workers

The table above shows the distinct negative effects of downsizing on the innovation/ innovative behaviour of both the layoff workers and survivors in the organisation.

Also declining organizational performance from downsizing can result from high levels of downsizing may deprive the firm of required expertise for competitiveness. There are short-term costs of collective dissimissal similar in nature to plant closing (Addison et al, 1987), Which could include severance payment of entitlement, high unemployment taxes, or extended health benefits as well as long-term cost (such as the loss of workers with important firm specific skills). High levels of downsizing are associated with greater turbulence in the organization. When an organization resorts to large scale employee reduction, many skilled employee may choose to leave the organization rather tan stay and face uncertainty many remaining personnel may have feeling of job insecurity, low morale and resultant decreased productivity (Worrell et al, 1991; Krishnan et al, 1998).

Thus an implication for both academics and practitioners is that in managing downsizing companies must conduct a solid analysis of the situation and build a shared need to change before engaging in cutbacks of any kind. In particular, since downsizing might become implementing its firms should evaluate cost saving and be cautious in adopting practices that originates also negative feelings to employees.

[illegible]

Brief Historical Background

The history of Nigerian Breweries is strongly linked to the formal British colonialization of Nigeria in 1851. The process of the establishment of the company started with the formation of the Royal Niger Company after it was granted a royal charter status in 1886. In 1877 the British imperialist, George Goldie Taubman, joined the four largest British trading companies into the United African company (UAC).The granting of Royal Charter to the UAC company enjoys commercial monopoly but gave them unfettered access to invest and administer the whole Niger territory, ie Northern Nigeria and the lower Niger valley, (Ogunbiyi, 2007). After the end of World War I, in 1920 Lever Brother, a subsidiary of Unilever conglomerate, acquired the shares of the Royal Niger Company. In 1921 many of the British trading houses came together to form the African and Eastern Trade corporation while the French trading houses came together under the name, Compagnie du Niger Francais (Ogunbiyi, 2007). On the 1st May, 1929 these two organizations combined forces under the former name United African Company (UAC), with a share capital of £15.7 million. The company became the dominant trading company in the region at the time (Ogunbiyi, 2007). One of the European companies which have been doing business in the region, a Dutch brewing company, Heineken was exporting some 6,000 hectolitres of beer to Nigeria and Ghana through UAC. During the period of the Second World War the beer consumption in Nigeria total 70,000 crates of four-dozen 65cl bottles. This is about 1,458 hectolitres in one year (Ogunbiyi, 2007). After the War the demand exceeded the supply by 1947, Dutch export to Africa reached 76,614 hectolitres as against 25,000 hectolitres exported before the war. The increase in beer consumption rate was as a result of the presence of allied forces in Africa and the changing pattern of consumption behaviour the returning African solders who served during the war came back with. In other to meet the demand for beer Heineken entered an agreement with Unilever and so on 16th November 1946, UAC and Heineken signed a contract for the incorporation of Nigerian Brewery limited in the capita city of Lagos with a share capital of £ 300,000 (Ogunbiyi, 2007).

The board that established the agreement of the company gave UAC the responsibility for commercial and administrative management of the company while Heineken had technical control. Nathan, a Swiss company was saddled with the responsibility of providing technical brewing installations. On 2nd June 1949, the first Nigeria brewed bottle of beer rolled off the bottling line from the Iganmu plant (Ogunbiyi, 2007). The beer was called Star beer. By 1954 the company reached the first one million carton unit capturing 20% of the beer market in Nigeria. The Aba Brewery was commissioned in 1957 with an initial capacity of 500,000HL, is the second oldest brewery of Nigerian brewery PLC (nibrenews, 2007).

In the face of the growing brewery business in Nigeria the management of the company decided to approach growth expansion and diversification convinced that increased production in the beverage industry a decision was taken to build a third brewery in the Northern city of kaduna in 1964. Heineken brand was first produced in 1955. The Civil War period marked a time of huge challenge to the brewery but for the adaptive

The company currently has the following products in its port folio

1. Star beer
3. Gulder Max
4. Heineken beer
5. Legend ale beer
6. Amstel malta
7. Maltina
8. Fayrouz

The first two, star, Gulder are lager beers and come in 60cl bottles. Heineken lager comes in 60cl bottles and 33cl bottles. Legend on the other hand is a dark ale beer that comes in 60cl and 33cl bottles. Amstel malta is a low sugar malt drink that comes in 33cl bottles. Maltina is also a soft drink that comes in 33cl bottles. The brands are pictured below in fig. 2

Fig 2 Range of Nigerian Breweries Products.

leadership of the company it was able to surmount the challenges of the war era stronger.

Immediately after the civil war the Guilder brand was launched in 1970. After the brand was introduced into the Nigerian market, the expansion of the existing breweries in Lagos, Aba and kaduna followed. Also in 1976 a new brand of soft drink was introduced. The brand was called Maltina. As the pressure on the existing breweries increased because of increase in demand the Ibadan brewery was commissioned in 1982. on the 24th October 2003 the Ama brewery was commissioned in “Ameke Ngwoo” a community in Udi Local Government Area of Enugu State, with a production capacity of 3 million hectoliters per annum and at the cost of N 40 Billion (nibrenews,2003),the Ama Brewery was to produce fifty percent of the company’s total production.

Locations

Nigerian breweries have different breweries locations in Nigeria. The Headquarters is situated in Lagos which serves as offices for the directors of the company. The breweries and their locations are shown in the table below

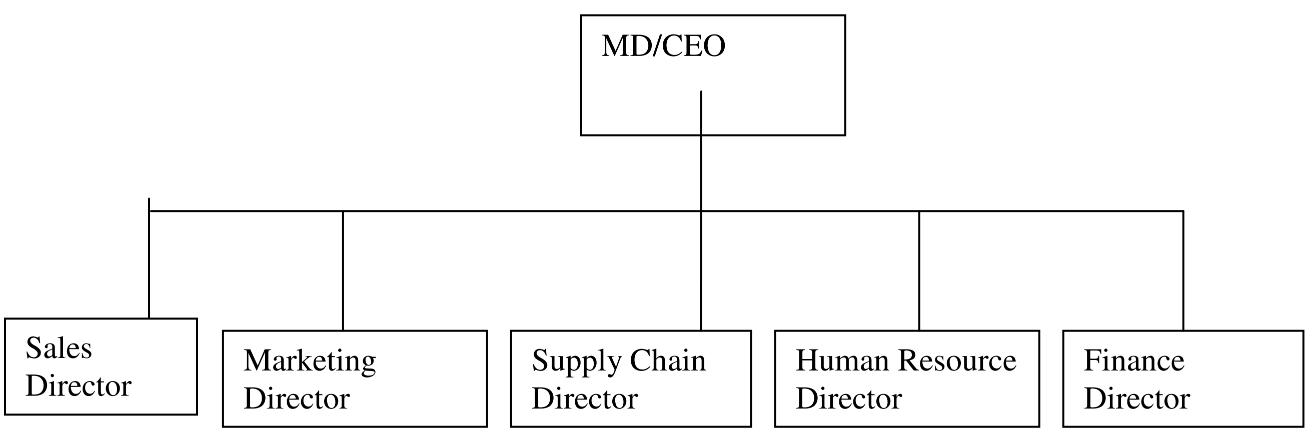
Brewery Location	Address	Installed capacity
Lagos Brewery	3 Abebe Village Road Iganmu Lagos	2.7 Million Hectilitres

Aba Brewery	#3 Factory Road Aba	1.2 Million Hectolitres
Kaduna Brewery	5 Kachia Road Kaduna	1.8 Million Hectolitres
Ibadan Brewery	Old Ife Road Ibadan	2.4 Million Hectolitres
Ama Brewery	Amaeke-Ngwoo Road	3 Million Hectolitres

Organizational Chart

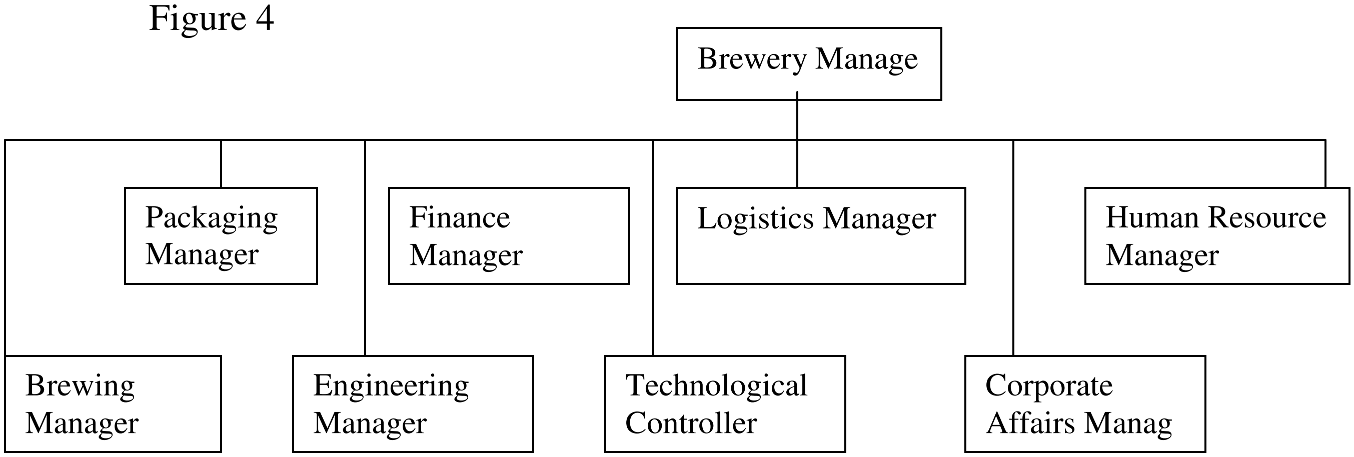
Nigerian Breweries have thirteen-man board of directors, consisting of a non-executive Chairman, managing directors and six non- executive directors

The executive chart is shown in the figure 3 below



The Brewery manager is the head of each Brewery Location. The reports to the supply chain Director the organizational chart for the manager of a Brewery is shown below in the figure

Figure 4



[illegible]

This study makes use of comparative hypothesis to establish the cause and effect relationship between variables (Oguonu and Anugwom, 2006). The research proceeds from testing the following hypotheses, (i) High performance and profitability in Nigerian breweries Aba has a positive relationship with managerial techniques employed in the Organization. (ii) Managerial strategies and techniques adopted by Nigerian Breweries Aba have direct influence on the attitudes of workers towards the management of Nigerian Breweries Aba.

[illegible]

The systems theory originated from the biological Sciences, the General systems theory was originally proposed by Biologist Ludwig Von Bertalanffy in 1928. The organism is seen as a total system made up of subsystems that coordinate and interacts to enhance the performance of the entire system. The systems theory was later applied to other disciplines, Talcott Parson applied it to Sociology, and David Easton applied it in the field of Political Science. A French Italian Vilfredo Pareto between 1896 and 1917 introduced the social system approach to organization and management in his series of lectures. He views society as an intricate cluster of interdependent units or elements that is as a social system with many subsystems (Koontz et al, 1983). Chester I. Barnard in 1938, published a book entitled 'The Functions of the Executive' directly applied the social systems approach to analyze the functions of the Executive (Managers) in the systems where they operate. The managers are the ones to maintain a system of cooperate effort in a formal organization (Koontz et al.1983). Barnard's book concentrated on key factors of the managerial job, giving insight on decision making, leadership and authority.

The systems theory is adopted as the theoretical framework of analysis for this research work because it is incisive in explaining the relationship of the structure of the organization, the manager, their decisions, and the impact of their decision on environment and its feedbacks. The systems theory also stresses the co-operative aspects of organizations reflecting the importance attached to the subsystems and human elements in the organizations structure in its analysis (Okoye et al, 2004). The systems theory is the only theory that looks at the entire system (the structural organization, the social human and the environmental) aspects in its analysis.

The systems theory is a theory that sees and treats the organization as a total system. (Koontz et al, 1983) conceive a system as essentially an assemblage of things interconnected or interdependent so as to form a complex unity. All system are influenced by their immediate environment (Political, social, economic, ethical, technological etc) and also influence the environment. A system is a set of interdependent parts that together forms a whole or performing some functions. The parts must be interdependent or interactive. The modern organization is a system of mutually dependent variables. The theory studies key elements in an organization: how they interacts with one another and the influence of the environment each system is composed of subsystems, i.e. the organization has administrative, production, marketing, automation and engineering subsystems.

The systems theory addresses a range of interrelated questions.

1. What are the strategic parts of the system?

2. What is the nature of their natural dependency?

3. What are the main processes in the system which link the parts together and facilitate their adjustments to each other?

4. What are the goals sought by the systems? (Ezeani, 2006) The system theory identifies the different parts of the system: the individual, the

personality structure he brings into organization, the formal organization. The interrelated pattern of jobs which make-up the structure of the system (Scott, 1978). The informal organization: status, role, patterns, physical environment of work. All the parts of the system interact and are linked together through the process of communication: the method by which action is communicated from one part of the system to another. The organization is composed of parts which communicate with each other, receive message from the outside world and store information. The different parts of the system is brought to a state of equilibrium through the mechanisms of balance which ensures that the various parts of the system are maintained in a harmoniously structured relationship to each other (scott,1978). The system theory looks at parts (individual) in aggregate and the movement of individual into and out of their system, the interaction of the individuals with the environment found in the system, the interaction among individuals in the system and the general growth and stability of problems of the systems. The manager is required to see their problems and operation as a network of interrelated elements with daily interactions between environmental external and internal.

Nigerian breweries Aba like every other organization operating within the confine of the society is bound to take into consideration both the internal and external factors of its environment before the managers take decision. The management of the Aba branch of Nigerian breweries embarked on a managerial strategy without taking proper consideration of the human elements of the system (employee involvement) during their decision making. The management neglected the environmental impacts of the managerial strategy they were adopting. Managers of the branch failed to take into account the vital role of communication from within their organization (information flow from worker to the top management) before applying the technique. They also did not consider communications with the outside environment (customers' satisfaction and feedbacks from the public) before adopting their strategy. The socio-technical part of the system and the joint optimization of practices that are socially and technically-oriented should lead to good performance (Emery, 1990). The importance of building manufacturing competitiveness upon the integration and coordination of strategy, structure, culture and resource subsystems within a complex, changing environment requires both the social and technical part of the systems (Cua et al, 2001).

[illegible]

[illegible]

[illegible]

The chapter is devoted to the procedures and techniques the researcher will use in carrying out the research, these include; the source of the data that will be gathered and how the data will be tested and analyzed.

In this study, a descriptive survey design will be used. (Obi,2005) observed that a descriptive approach to understanding events in public administration would attempt to obtain data-facts and opinion about the current condition or statistics of things (Osuala,1988), rightly stated that the use of survey research method can be employed in determine whether or not a relationship exist between or among variables (Asika, 1991; Onwe, 1998), opined that data gathered from a sample in a survey research can be analyzed and used to explain the behaviour of the entire population.

3 [illegible]

The location of this study is Nigerian breweries Aba a commercial city in Abia state South-Eastern Nigeria. The brewery was commissioned in 1957 with an initial capacity of 5000, 000HL. The brewery is the second oldest of the five operational breweries of Nigerian Breweries Plc and the smallest in production capacity.

This research study focused on Aba brewery. The research covered the performance of Nigerian Breweries in general. The respondents to the questionnaire are staff of the Aba branch of the Nigerian Breweries Plc.

[illegible]

The total population size of this study is the employees of Nigerian Breweries Plc. This population is 2781 staffers in 2004. This information is got form the NBL Environmental and Social report, 2006 Publication. This number consists of; senior managers, Middle managers and junior staffers.

The table below shows the staff strength of Nigerian Breweries: 2000-2006

Year	Staff
2000	3565
2001	2697
2002	2829
2003	3102
2004	2781
2005	2039
2006	2047

Source: Nigerian Breweries Environmental and Social Report 2006

3 [illegible]

The target population for this study is derived by applying Yaro Yamani's model formula for determining sample size from a finite population. According to (Asika; 1991) and (Onwe; 1998), the formula is expressed as follows:

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

Where

n = Sample size

N = Population of the study

1 = Statistical constant

e = Margin of error @ 5%

Substituting appropriate in the variable, we obtained the following:

$$n = \frac{2781}{1+2781(0.05)^2}$$

$$\frac{2781}{1+2781(0.0025)}$$

$$= \frac{2781}{1 + 2781 \times 0.0025}$$

$$= 1+ 6.9525$$

$$\frac{2781}{7.9525}$$

$= 349$

$n = 349$

But Nigerian Breweries Plc has five branches Nation-wide. Therefore to get the sample for each branch,

$$\frac{349}{5}$$

$= 69.8$

The target population of this study is seventy members of staff of the Aba branch of the Nigerian Breweries. The branch is the smallest of all the breweries and the only branch that is affected by the strategic business reorganization.

[illegible]

The data of this study was sourced from Nigerian Breweries, training school libraries, Annual reports and accounts, various publications and workshops from Nigerian Breweries, Magazines, text books, Journals. Also materials from University of Nigeria library were consulted. The internet was a very useful source of secondary data for this research work. This study also made use of primary data collected through structured questionnaires and face-to-face interview.

(i) *Method of data collection*

This present study adopts a survey research using both primary and secondary data.

(ii) *Primary Source*

The primary data were collected through the use of structured questionnaires and face-to- face interviews where necessary.

(iii) *Secondary Source*

The secondary data for the study were utilized data compilation of the annual report and accounts of Nigerian Breweries Plc, from 2000 to 2008, Nigerian Breweries Environmental and social report 2006, Nigerian Equity Research 2008. The reports cover the financial performance of the company, before and during the period of the study. The annual report of the company was obtained from the Nigerian Stock Exchange.

(b) *Sample size of the respondents*

The sample size of the respondents is seventy members of staff of the Aba branch of the Nigerian Breweries.

(C) *Information on data distribution and collection*

The staffs of the company were given the questionnaires which were evenly distributed among the rank and file of the workers of the Aba branch of the company. The questionnaires were be personally collected by the researcher. The researcher also collected the annual report of the company from the Nigerian Stock Exchange and other research publications personally.

(d) Validation of instrument

(Hair et al, 2000), defines validity as" the degree to which a research instrument serves the purposes for which it was constructed", based on the definition the annual report account of the company. The questionnaire tends to measure accurately the performance of the company (profitability) and the attitudinal effects of managerial technique (downsizing) on the workers, the organization and the management of the company.

[illegible]

The questionnaire is strictly structured and closed-ended. This will allow respondents to pick one of the answers already provided by the researcher in the questionnaire. The questions in the questionnaires are direct and simple for the respondents to easily comprehend and tick.

The copies of questionnaire were personally distributed by the researcher with the help of some trained assistants. Face-to-face interview was also adopted in interviewing some members of staff.

3.6 [illegible]

For the purpose of this research the simple random sampling technique was used. The respondents were randomly picked among the staff members of the Aba branch of Nigerian Breweries, cutting across various departments.

3.7 [illegible]

The dependent variable of financial performance of the company was measured by using economic index, for instance, stock prices (Hallock. 1998; Worrel et al, 1991), or financial accounting outcomes (cascio et al, 1997; De Meuse et al, 1994). (Yu and Park, 2006) indicated that it is difficult to pin down the effects of managerial technique on stock market reaction because of the intervention of too many external variables that effect capital market performance. Managerial practices are implemented by managers of firms to improve productivity or survive financial difficulty times; the stock market would react negatively during challenging periods as a sign of bad performance to those firms.

Profitability (ROA & PM)

Profitability can be measured by using two methods; Return on Assets (ROA %) and profit margin (PM %). The first profitability measure is

$$\text{ROA (Return on total Assets (\%))} = \frac{\text{Profit (Loss) before Taxation}}{\text{Total Assets}} \times \frac{100}{1}$$

$$\text{Profit Margin (\%)} = \frac{\text{Profit (Loss) before Taxation}}{\text{Operating Revenue Turnover}} \times \frac{100}{1}$$

Operating Revenue Turnover

= sales (+ stock variation + other operating Revenue)

(Does not include vat)

ROA"Looks, at profitability in relation to the amount of money invested by a firm" (De Meuse et al, 1994).

Profit Margin (Profits\Sales)

Return on assets (Profits\assets)

Return on equity (Profits \Stockholders equity).

Use of Return on assets (ROA)

This variable measures the operating income before depreciation interest and taxes) divided by total assets

Here the focus is on ROA as a measure of cash flow, return on assets after the implementation the managerial technique under analysis (i.e. the business reorganization). ROA views "profitability in relation to the performance of the firm that results from employment the managerial strategy should show up in the ROA measure.

In line with the study, the variable will be calculated as the average of ROA for the three years following the year the managerial technique was applied in Nigerian Breweries Aba (2001- 2003). The year the process started was excluded because of the potential cost to borne by the company, a year may bias the impact of comparability on the year, after the managerial strategy was adopted (2005- 2008).

The independent- variable (The managerial strategy) influences the impact of managerial technique was measured through the change in the performance/profitability of the company, the change in the attitude of the employees in the organization and a change in the number of employees of the Breweries. The change in the staff strength of the company was measured by deducting the staff number from what it was before the strategic business reorganization i.e. 2004 to what it is in 2005 after the exercise.

The impact of managerial technique on the human resources and productivity of Nigerian Breweries Aba will be got through analyzing the responses of the respondents from the administered questionnaire. Percentages will form the statistical tool for analyzing the questionnaire.

[illegible]

[illegible]

This chapter shows the presentation and the analysis of the data collected from the Nigerian stock exchange, Nigerian Breweries Environmental and social report 2006 and data from other research publications. Responses from the administered research questionnaires from Nigerian Breweries Aba will also be analyzed in this chapter.

The Profitability of Nigerian Brewery Plc from 2001 to 2008 is calculated using

Profit Margin (PM %) and Return on assets (ROA %).

For year 2001 the Profit Margin (%) is,

$$PM\ (\%) = \frac{7489351}{23489939} \times \frac{100}{1}$$

$$= 31.88\ \%$$

$$ROA\ (\%) = \frac{7489351}{49564545} \times \frac{100}{1}$$

$$= 15.11\%$$

For year 2002 the Profit Margin (%) is,

$$PM\ (\%) = \frac{11978940}{33697873} \times \frac{100}{1}$$

$$= 35.54\ \%$$

$$\text{ROA (\%)} = \frac{11978940}{69829773} \times \frac{100}{1}$$

$$= 17.15\ \%$$

For year 2003 the Profit Margin (%) is,

$$\text{PM (\%)} = \frac{10992047}{56508797} \times \frac{100}{1}$$

$$= 19.45\ \%$$

$$\text{ROA (\%)} = \frac{10992047}{85097508} \times \frac{100}{1}$$

$$= 12.91\ \%$$

For year 2004 the Profit Margin (%) is,

$$\text{PM (\%)} = \frac{9148139}{73594134} \times \frac{100}{1}$$

$$= 12.43\ \%$$

$$\text{ROA (\%)} = \frac{9148139}{82543977} \times \frac{100}{1}$$

$$= 11.08\ \%$$

For year 2005 the Profit Margin (%) is,

$$\text{PM (\%)} = \frac{12897746}{80235361} \times \frac{100}{1}$$

$= 16.07\ \%$

$$\text{ROA}\ (\%) = \frac{12897746}{73505983} \times \frac{100}{1}$$

$= 17.54\ \%$

For year 2006 the Profit Margin (%) is,

$$\text{PM}\ (\%) = \frac{16469.3}{86322.1} \times \frac{100}{1}$$

$= 19.07\ \%$

$$\text{ROA}\ (\%) = \frac{16469.3}{75657} \times \frac{100}{1}$$

$= 21.76\ \%$

For year 2007 the Profit Margin (%) is,

$$\text{PM}\ (\%) = \frac{27876}{111748} \times \frac{100}{1}$$

$= 24.94\ \%$

$$\text{ROA}\ (\%) = \frac{27876}{90548} \times \frac{100}{1}$$

$= 30.78\ \%$

For year 2008 the Profit Margin (%) is,

$$\text{PM}\ (\%) = \frac{37519}{145462} \times \frac{100}{1}$$

$$= 25.79\ \%$$

$$\text{ROA } (\%) = \frac{37519}{104412} \times \frac{100}{1}$$

$$= 35.93\ (\%)$$

[illegible] High performance and profitability in Nigerian Breweries Aba has a positive relationship with managerial techniques employed in the Organization.

Table 4.1 shows the Profit Margin (%) of Nigerian Breweries Plc from year 2001 to year 2008

2001	2002	2003	2004	2005	2006	2007	2008
(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
31.88	35.54	19.45	12.43	16.07	19.07	24.94	25.79

Source: Survey 2011

Table 4.2 shows the Return on assets ROA (%) of Nigerian Breweries Plc from year 2001 to year 2008

2001	2002	2003	2004	2005	2006	2007	2008
(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
15.11	17.15	12.91	11.08	17.54	21.76	30.78	35.93

Source: Survey 2011

Table 4.3 shows the dividend payment profile for Nigerian Breweries from year 2000-2006

Year	Amount (k)
2000	158
2001	225
2002	210
2003	110

2004	40
2005	105
2006	144

Source: Nigerian Breweries Environmental and social report 2006.

Table 4.4 shows the numbers of employee of Nigerian Breweries Plc who are union members from year 2004-2006

Year	2004	2005	2006
Number of employees	1818	1373	1555

Source: Nigerian Breweries Environmental and social report 2006

Table 4.5 shows cost of staff salaries and wages from 2004-2006 of Nigerian Breweries Plc

	2004 (N 000)	2005 (N 000)	2006 (N 000)
Salaries, Wages and allowances	6,695,365	5,329,932	5,447,423

Source: Nigerian Breweries Environment and social report

From table 4.1 and 4.2 Nigerian breweries Plc recorded an increase in profitability from year 2001 to year 2002. There was a sharp decline in the profitability of the company in 2003 and 2004 recorded the least profit for the company during period under investigation. After 2004 the company started recording a steady increase in profitability till the end of period under review. 2003/4 was the period when the company adopted a new managerial technique at its Aba branch.

Table 4.3 shows the dividend paid to shareholders of the company from year 2000 to 2006. From the table the least dividend was paid to shareholders in 2004 the period the Aba branch of the company changed its managerial strategy. The table further reveals that the company recorded its least profit as a result of the introduction of a new managerial strategy in the Aba branch.

Table 4.4 shows the number of employees of Nigerian breweries who are union members from year 2004 to year 2006. The table shows that the number of staff union membership in 2004 was high and dropped drastically in 2005, rose a little higher in 2006. This reveals that as a result of the adoption of a new managerial strategy at the Aba branch of the brewery more workers were laid off, forced to resign or retired.

Table 4.5 shows the Salaries, wages and allowances of staff from 2004 to 2006. The company paid more wages allowances in 2004 than they did in 2005 and 2006. This was because the company had more staff and later disengaged some staff as a result of the change in the managerial strategy at the Aba branch of the company.

This section of the research work shows the responses from the administered Questionnaire. Seventy questionnaires were administered but sixty six were returned. Three questionnaires got lost during the process of administration while one was blank not responded. Out of the sixty six questionnaires responded to not all the questions were responded to.

Table 4.6 shows the responses from workers of Nigerian breweries Aba on the effects of the introduction of a new management strategy on productivity of the company.

	Questions	Responses	Number of Responses	% of Responses
Q4	How was the Productivity level of the organization like before the reorganization	(a)Very high	15	23.4
		(b)High	40	62.5
		(c)Moderately low	6	9.3
		(d)Low	3	4.6
		Total	64	99.8
Q5	How would you rate the Productivity of the organization after the business reorganization	(a)Very high	8	12.1
		(b)High	38	57.5
		(c)Moderately low	16	24.2
		(d)Very low	4	6
		Total	66	99.8

Q6	What is the impact of the business reorganization on the productivity level of the company	(a)Very high	12	18.4
		(b)High	28	43
		(c)Moderately	23	35.3
		(d)Very low	2	3
		Total	65	99.7

From table 4.6, 62.5% of the respondents show that there was high productivity in Nigerian breweries Aba before the introduction of a new management strategy. 23.4% of the respondents reveal that the productivity level of the company was very high before the introduction of a new managerial technique. 9.3% and 4.6% of the respondents showed moderately low and low productivity respectively, of the Aba brewery before the introduction of a new management strategy. Table 4.6 further reveals that 57.5% of the respondents to question five indicated a high productivity rate at the Aba brewery after the introduction of a new management technique. 24.2% of the respondents to question five shows moderately low productivity rate at the brewery after a new management strategy were introduced. 12.1% and 6% of the respondents to question five showed very high and very low productivity rate of the company after a new management technique were introduced at the Aba branch. 43% of the respondents to question six indicated a high impact on productivity by the business reorganization of the Aba brewery. 35.5% of the respondents showed moderately productivity level as an impact of the introduction of a new management strategy. 18.4% and 3% of the respondents to question six showed very high and very low productivity level respectively as an impact of the business reorganization of the Aba branch.

[illegible]Managerial strategies and techniques adopted by Nigerian Breweries Aba have direct influence on the attitudes of workers towards the management of Nigerian Breweries Aba

Table 4.7 shows the responses of staff of Nigerian breweries Aba to ascertain whether a change in the managerial technique caused any change in the attitude of the worker towards their co-worker.

	Questions	Responses	Number of Responses	% of Responses
Q1	Are you aware of the reorganization (strategic business realignment in 2005	(a)I was aware	37	56.9
		(b)Was not aware	13	20
		(c)Aware but did not understand it	13	20
		(d)Aware and	2	3

	(nibrews:2007) of the Aba branch of Nigerian Brewery	understood it		
		Total	65	99.9
Q2	What was your reaction to the reorganization	(a)Hopeful	23	34.8
		(b)Angry	34	51.5
		(c)Apathy	4	6
		(d)Afraid of the unknown	5	7.5
		Total	66	99.8
Q3	After the reorganization how was your relationship with co-workers	(a)Cordial	52	80
		(b)Distrust	0	0
		(c)Guilt	0	0
		(d)Cold	13	20
		Total	65	100

Table 4.7 revealed that 56.9% of the respondents were aware of the business reorganization of the Aba branch of Nigerian breweries. 20% of the respondents were not aware of the development. Another 20% of the respondents were aware of the reorganization but did not understand the exercise. 3% of the respondents were neither aware nor understood the exercise. Question two shows that 34.8% of the respondents were hopeful of

the business reorganization of the branch. 51.5% of the respondents reacted angrily to the reorganization of the branch of the breweries. 6% of the respondents reacted with apathy to the reorganization of the Aba branch of the breweries. 7.5% of the respondents were afraid of the unknown as a result of the business reorganization of the Aba branch of Nigerian breweries. 52% of the respondents of Nigerian breweries Aba indicated that their relationship with co-workers were cordial after the business reorganization of the branch. 20% of the workers of Aba brewery reacted coldly towards their co-worker after the strategic business reorganization of the branch. While none of the respondents of the branch reacted with guilt or distrust towards their colleague as result of the business reorganization of the branch.

Table 4.8 shows the responses of the staff of Nigerian breweries Aba to show the influence of the managerial strategy on the attitude of the workers towards the organization.

	Questions	Responses	Number of Responses	% of Responses
Q7	What was your level of commitment to the organization after the reorganization	(a)Very high	30	46.1
		(b)High	28	43
		(c)Moderately low	5	7.6
		(d)Low	2	3

		Total	65	99.7
Q8	How was your morale in the organization like after the reorganization	(a)Very high	32	48.4
		(b)Moderately low	8	12.1
		(c)Low	21	31.8
		(d) Very low	5	7.5
		Total	66	99.8
Q9	After the reorganization how would you rate your confidence level in the organization	(a)Very confident	20	31.2
		(b)Confident	7	7.5
		(c)Moderately confident	24	37.5
		(d)Low	13	20.3
		Total	64	99.7
Q10	What is your feeling regarding job security after the reorganization in the company	(a)Very secured	10	15.1
		(b)Secured	44	66.6
		(c)Moderately secured	5	7.5
		(d)Not secured at all	7	10.6
		Total	66	99.8
Q11	How dedicated are you to the organization after the	(a)Very highly dedicated	2	3
		(b)Very dedicated	16	24.6
		(c)Dedicated	36	55.3

	business	(d)Less dedicated	5	7.6
	reorganization	(e)Not dedicated at all	6	9.2
		Total	65	99.7

Table 4.8 indicates that 46.1% of the respondents to question seven shows very high commitment to the Organization after the reorganization while 43% of the respondents showed high commitment to the Organization after the business reorganization of the Aba branch of the company. 7.6% of the respondents to question seven however showed moderately low commitment to the company after the business reorganization. 3% of the respondents to question seven show low commitment to the organization after the business reorganization. From the responses of the staff of Nigerian breweries Aba to question eight 48.4% of the respondents show very high morale in the organization after the business reorganization of the Aba branch of Nigerian breweries. 12.1% of the respondents show moderately low morale in the Organization after the business reorganization. 31.8% of the respondents to question eight indicated low morale in Organization after business reorganization. 7.5% of respondents show very low morale in Organization after reorganization. 31.2 of the respondents to question nine are very confident in the Organization after the business reorganization. While 10.9% are confident in the Organization after the business reorganization. 37.5% are moderately confident in the Organization after the reorganization. 20.3%

responded low confidence in the organization after the reorganization. Question ten show 15.1% of respondent are feeling their job is very secured in the Organization. 66.6% of respondent indicated feeling of a secured job in the Organization after the reorganization. 7.5% responded to moderately job security to question ten. 10.6% responded to no job security at all in the Organization after business reorganization. 3% of respondents to question 11 indicated very highly dedication to the Organization. 24.6% responded to be very dedicated to organization after the business reorganization. 55.5% responded to be dedicated to organization after business reorganization. 7.6% responded to less dedication to organization after the reorganization of the Aba branch of Nigerian breweries. 9.2% responded to no dedication at all to organization after the reorganization of Aba branch.

[redacted]

[redacted]

The Aba branch of Nigerian breweries embarked on strategic business realignment, before which the plant was shut down, worker were laid off some forced to retire. This was caused by the change in the managerial technique adopted by the company. To measure the impact of the managerial technique on productivity the annual report of the company was used from 2001-2008. The company's profit margin (%) and return on assets (%) were used to get the performance of the company over the period of study. The effects of management techniques on productivity were also measured through administered questionnaire. The impact of management techniques on the human resources of the Organization and the impacts on the organization were also measured through the administered questionnaire.

The following findings were revealed in the course of the study.

(a) There was higher performance/profitability in Nigerian breweries Plc from 2001 to 2003 before the company introduced a new management strategy at its Aba branch.

(b) The performance/profitability of the company was lower in year 2004 the year the new management strategy was introduced at the Aba branch of the company.

(c) After 2004, the business reorganization of the Aba branch of the company showed the performance/profitability of the company started to rise.

(d) There was a reasonable reduction in the staff strength of Nigerian breweries in 2004 the year the company introduced a new management technique at the Aba plant of the company.

(e) The productivity of Nigerian breweries Plc was quite high before the company adopted a new management strategy (business reorganization) at the Aba branch of the company.

(f) The productivity of Nigerian breweries was high after the management of the company introduced a new management technique at the Aba branch of the company.

(g) The impact of the introduction of a new management strategy at Nigerian breweries Aba was an increase in the productivity level of the company.

(h) Most of the staff of Nigerian breweries Aba was aware of the business reorganization of the Aba branch of the company.

(i) The workers of Nigerian breweries Aba reacted angrily to the introduction of a new management strategy to Nigerian breweries Aba.

(j) The relationship of the workers of Nigerian breweries Aba was cordial after the company adopted a new management technique.

(k) Workers of Nigerian breweries Aba were highly committed to the Organization after the business reorganization of the branch.

(l) The morale of the staff of Aba breweries was fairly high after the branch adopted a new management strategy.

(m) The workers of Nigerian breweries Aba were moderately confident in the Organization after the business reorganization of the branch.

(n) The staff of Nigerian breweries Aba felt that their job was secured after the reorganization.

(o) After the reorganization staffs of the Aba brewery were dedicated to the Organization.

In a competitive world it is the duty of the manager to bring about sustained good economic returns and productivity enhancement through the adoption of proven effective management techniques and strategies. Strategies should be properly assessed by the management of companies to find out its effects on the worker in the Organization before it is adopted. There ought to be proper communication and dialogue between the management and the worker before any strategy is adopted by Organizations. The personnel of any Organization are the most valuable asset any Organization has at her disposal and source of competitive advantage. They are not tools and so should not be treated thus. Also customer’s satisfaction and feed backs should be paramount to any production and service delivering firm because in today's competitive world the consumer is king.

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