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TOP MANAGEMENT COMMITMENT AND BENCHMARKING AS CORRELATES OF EFFECTIVE PERFORMANCE IN SMALL AND MEDIUM SCALE ENTERPRISES IN IMO STATE, NIGERIA

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ABSTRACT

The study examined top management commitment and benchmarking as correlates of effective performance in small and medium scale enterprises (SMEs) in Imo State, Nigeria. Two research questions guided the study while two research hypotheses were tested at 0.05 confidence level. The study adopted correlational design. The population of the study comprised 815 registered small and medium-scale enterprises. Simple random sampling technique was used to sample 226 SME managers for the study. Structured questionnaire was used for data collection. Three experts were used to validate the instrument for data collection. Reliability of the instrument was established using Cronbach's alpha method and it yielded alpha values of 0.88, 0.83 and 0.87 for the three clusters, respectively. Data analysis was done using Pearson correlation coefficient and multiple regression analysis. Findings from the study revealed that there was a significant positive correlation between benchmarking and effective performance in SMEs. Also, no significant positive correlation was found to exist between top management commitment and effective performance in SMEs. Thus, it was concluded that the practice of benchmarking by SME managers is very important in improving the performance of SMEs. Based on the findings, it was recommended among others, that managers and owners of SMEs should use the quality of such highly-rated products as a benchmark for the quality of their own products and services in order to gain competitive advantage in the market.

Keywords: top management commitment, benchmarking, effective performance, small and medium scale enterprises

Introduction

Top management commitment in this context is the extent to which top management officers of business organisations devotes their time, energy and other essential resources to the actualization of the short and long-term objectives of the business entity. It connotes the seriousness of those at the helm of affairs of a business entity in following through, the predetermined objectives, business strategies, processes, methods and prudent allocation of resources to competing needs of the business. The extent to which this task is effectively done by business managers could positively or negatively impact on the overall business outcomes. Top management commitment to the goals of the business can lead to benchmarking of business products, services, methods and processes of operation for effective performance. Benchmarking means setting a standard against which actual performance will be measured. It is doubtful if business managers in Imo State, Nigeria apply top management commitment and benchmarking practices adequately in managing their businesses.

Imo State is one of the 36 States in Nigeria. It is located in the south-eastern part of the country. The state is rich in natural resources, such as limestone, white clay and fine sand. These resources play important roles in sustaining its economy. In addition, the presence of these natural resources in the State encourages the development of small and medium scale enterprises (SMEs) and contributes to its overall development. In an effort to improve the performance of SMEs, Imo State government through the State's Micro, Small, and Medium Industries Development Agency established in 2020, has often provided microfinance facilities, supported agro-based financing, and ensured constant development of infrastructure and capacity building for SMEs managers. Despite these laudable efforts, performance of SMEs in the state is still poor. Budgit (2024) reported that Imo State ranked 32nd out of 36 States in Nigeria, on fiscal sustainability index. It was the least-performing State in the South-East, Nigeria. Furthermore, the State ranked 31st out of 36 States on debt sustainability index in the country. Its total debt per capita was ₦42, 369, slightly higher than the country's average debt per capita of ₦40,469.18. Budgit (2024) further reported that Imo State depended on transfers from federal government allocation for about 84.37% or ₦98.37bn of its total recurrent revenue while 15.63% or ₦18.23bn was realised from Internally Generated Revenue (IGR). Additionally, National Bureau of Statistics (2023) reported that the IGR of Imo State stood at ₦7.66b in the year 2020, ₦12.75b in 2021 and ₦21.05 in 2023, thus making it a serial least performer among South-Eastern States of Nigeria, in terms of internal revenue generation.

The IGR per capita of the State was ₦2,694 while total debt per capita was ₦42,369 for the period in review. This portrays adverse economic condition of the people of the State. Furthermore, Michael (2024) reported that Imo State had unemployment rate of 10.9% with 241,110 people unemployed and ranked 5th among the top 10 Nigerian States with highest unemployment rates. This situation implies that SMEs in the State are not performing

well as to enable the State government generate reasonable amount of revenue from them to boost its IGR. Micro, Small and Medium Enterprises (MSMEs) according to NBS (2023) provided about 87.3% of workers in Nigeria with employment in the 3rd quarter of the year, 2023. Consequently, in a State like Imo where the rate of unemployment is high; it can be deduced that MSMEs in the State are not performing well as to employ many of the citizens and reduce unemployment figures in the State.

To improve the performance of MSMEs in the State, a lot of factors have to be put in place. Such factors range from the provision of basic amenities, capacity-building programmes, good economic policies to adoption of suitable management practices by the managers of MSMEs. Top management commitment and benchmarking are some of the management practices that could impact on the performance of MSMEs. It appears that managers of SMEs in Imo State pay lip service to these management practices. Thus, this paper focused on ascertaining the correlation between top management commitment, benchmarking and effective performance of small and medium scale enterprises in Imo state, Nigeria, so as to make recommendations that will help managers of SMEs to upscale the performance of their businesses.

Research questions

The following research questions guided the study:

1. What is the correlation between top management commitment and effective performance of small and medium scale enterprises in Imo State, Nigeria?
2. What is the correlation between Benchmarking and effective performance of small and medium scale enterprises in Imo State, Nigeria?

Research Hypotheses

The under-listed research hypotheses were tested at 0.05 level of significance:

1. Top management commitment would significantly predict effective performance of small and medium scale enterprises in Imo State, Nigeria.
2. Benchmarking would significantly predict effective performance of small and medium scale enterprises in Imo State, Nigeria.

Benchmarking in Small and Medium Scale Enterprises

Benchmarking connotes setting a standard that products, services, methods or process of operation must conform to. This standard is predetermined before the commencement of activities and as such, activities or products' quality is not allowed to fall below the predetermined standard. As a management function, it involves scouting for best practices, innovative ideas and operation procedures that lead to efficiencies and continuous improvement. Gadenne and Sharma (2019) defined benchmarking as a quality management principle of researching for best practices of other similar enterprises and borrowing a leaf from them. Benchmarking in Small and Medium Enterprises (SMEs) promotes quality

measurement and thus ensures that product or service quality does not fall below the minimum standard that gives customers maximum satisfaction. Promoting the principle of setting minimum quality for each product or service is the duty of every SME manager and owner(s).

Carpinetti and Oiko (2018) stated that although benchmarking is well known in the business environment, especially among large companies, but it is not well known or practiced by SMEs. Supporting, Zeinalnezhad, Mukhtar and Sahran (2019) stated that benchmarking is expensive and time consuming and that SMEs do not engage in benchmarking due to their inability to afford the resources needed for embarking on benchmarking project. According to Bernard (2016), the problem of not entrenching benchmarking by SME managers is probably the lack of understanding of what the technique is all about. This may be due to the low level of educational background and naivety of the SME manager or owner. Mortaki (2019) pointed out that some SME managers who are less experienced and lack higher level of education pay lip service to benchmarking and use lack of time, resources and irrelevance to the profitability of the enterprise as flimsy excuses. However, achieving strategic objectives, quality issues, environmental uncertainty and the need to keep the business afloat are some of the factors that could necessitate the development of benchmarking practices that are specific to SMEs. Benchmarking helps the firm to achieve continuous improvement and adapt to changes in the competitive market. It enables the business to benchmark their products, services, processes and operations with the global best practices in the industry within which they operate.

Benchmarking allows the SMEs to improve their operational performance, especially since traditional performance models for large enterprises do not apply well to SMEs. One major challenge facing SMEs is their inability to compete favourably with large firms in terms of product and service quality, acceptability in the global market and modes of operation. Products, services and operation processes of SMEs are often perceived as been substandard compared to those of large firms in the same industry. That is why SMEs struggle to compete in the global market and to get large market share. It is on this basis that Delisle and St-Pierre (2019) opined that due to increased competitive pressure caused by globalization, as well as increased quality and service requirements from customers, SME manufacturers must increase their productivity and their competitiveness in order to survive and prosper, even if they do not intend to become world class enterprises. In light of the above, benchmarking provides a solution to the problem of quality, competitiveness, acceptance, market share and sales volume of SMEs. As management challenges have increased in complexity, benchmarking thus becomes a strategic tool for organizations of all sizes, especially SMEs. This could be achieved by comparing the firm's business strategies and performance with those of a group of similar firms in order to emulate and adopt best quality practices for survival in the market. Other benefits that accrue from benchmarking according to scholars (Bogan & English, 2019; Elmuti & Kathawala, 2018)

include helping the firm to uncover the strengths and internal opportunities for improvement within an organization, serving as a strategic management and performance assessment tool, and also enable business process re-engineering.

Top management Commitment

Top management is the highest decision-maker within an organization. They are
the highest officials or executives in the organization and are responsible for achieving goals through and with other members of the organisation. Therefore, top management commitment refers to the extent to which business managers and owners support and participate in the firm's strategy and operations to ensure that short and long-term objectives are actualised. It can also be seen as commitment to the missions and objectives of an organization including explicit and implicit willingness to work to their achievement. Anifowose, Ghasemi, and Olaleye (2022) conceptualized top management commitment as top management support and involvement for quality planning and execution. According to Okoli, Nnabuife and Allison (2020), top management commitment is executive management's willingness to authorize, delegate power and to provide the necessary resources required for carrying out operations of the organisation effectively. It also implies the premium that top management places on quality service and product delivery; and provision of necessary support for the implementation of business strategy and operations. A fully committed top management helps the enterprise in the adoption of new technologies, new methods of operations, enhancing human capacity development and all other activities that promote the competitive power of the enterprise. Adoption of top management commitment practice by SMEs managers will help to support the leadership capabilities in aligning and optimizing the use of resources such as labor and machines to fulfill demand efficiently and effectively (Kanapathy, Bin, Zailani and Aghapour, 2017). Top management commitment and leadership will enhance process management of every activity of an enterprise.

The task of top management is multidimensional and oriented towards the achievement of overall organizational prosperity that is developed from the mission, goals, strategies and business processes of the organization (Syaifullah, 2017). Top management commitment responsibilities comprise goal-setting, analysis, strategy formation, strategy implementation and strategy monitoring (Siagian and Tarigan, 2021). Others include providing financial assistance for training programs and motivating employees to innovate and solve problems. In this sense, management establishes and communicates the firm's vision and goals, participates in the firm's management, allocates resources and time, motivates and empowers employees to internalize firm values and monitor operations to achieve the organizational goals. According to Zhao, Huo, Selen and Yeung (2018), top management commitment provides overall direction to the enterprise and specifies the organizations' objectives, long-term guidelines and plans designed to

obtain these goals, and to allocate resources for implementing the plans.

Top management commitment has a lot of influence on what the organization becomes. The extent of commitment of the management authorities can make or mar the firm. In their assertion, Okoli, Nnabuife and Allison (2020), stated that committed and strong leadership at top management level is one of the major critical factors to entrepreneurial success. This is because the bulk of what happens in the organization is a reflection of the management's choice of action. For instance, if the top management is committed to human resource management; it will spare no resources in hiring competent employees, training them regularly and motivating them using good compensation policy and other fringe benefits. The effect of this commitment on the part of top management is that the firm will achieve increased productivity and reduced cost of production due to their possession of competent workforce. Supporting, Syaifullah (2017) revealed that top management members of the organization with high commitment will work harder and show better job results than their counterpart with low commitment.

Research Method

Correlational research design was adopted for the study. According to Nworgu (2015), correlational design is a research design that seeks to establish the relationship that exists between two or more variables. Correlational survey design was considered appropriate for this study since it sought to establish a relationship between the variables of interest in the study without establishing causation of the relationship. The study was carried out in Imo State, Nigeria. The population for this study comprised 815 managers of registered SMEs. The sample size of the study was 226 SME managers. Simple random sampling technique was used to sample participants. Structured questionnaire developed by the researchers was used as instrument for data collection. Validity of the instrument was established using three experts in Business education and educational measurement. Also, the reliability of the instrument was established using Statistical Package for Social Sciences (SPSS) software to determine the reliability index of each sections of the instrument. Cronbach's alpha values of 0.88, 0.83 and 0.87 were obtained for the three clusters, respectively. These values were considered high enough to regard the instrument reliable for the study. The researchers adopted a direct approach in the administration of the instrument using five research assistants. Pearson product-moment correlation coefficient and multiple regression analysis were used as methods of data analysis.

Presentation of Results

Results of data analysis for the study are presented as shown below:

Table 1: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.514[a]	.265	.260	1.08322	.265	52.530	2	292	.000

Table 2: ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	123.275	2	61.638	52.530	.000[b]
	Residual	342.623	292	1.173		
	Total	465.898	294			

a. Dependent Variable: Performance

b. Predictors: (Constant), Benchmark, Mgt. Commitment

Table 3: Pearson Correlations Coefficients

		Mgt. Commit	Benchmark	Performance
Mgt. Commitment	Pearson Correlation	1	.345**	.090
	Sig. (2-tailed)		.000	.125
	N	295	295	295
Benchmark	Pearson Correlation	.345**	1	.439**
	Sig. (2-tailed)	.000		.000
	N	295	295	295
Performance	Pearson Correlation	.090	.439**	1
	Sig. (2-tailed)	.125	.000	
	N	295	295	295

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

Table 3 was used to analyse data for answering research questions 1 and 2. The Table shows the result of Pearson correlations between top management commitment, benchmarking and effective SME performance. Results of data analysis in Table 1 show that top management commitment (r = .09, P = .01) does not have significant positive correlation with effective SME performance. This implies that top management commitment will not lead to effective SME performance. Also, results of data in Table 1 show that benchmarking (r = .34, P = .01) has significant positive correlation with effective SME performance. This implies that entrenching benchmarking

practices in managing SMEs has the tendency to result to effective performance of the business.

Table 4: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			95.0% Confidence Interval for B	
		B	Std. Error	Beta	T	Sig.	Lower Bound	Upper Bound
1	(Constant)	1.964	.204		9.623	.000	1.562	2.365
	Mgt. Commitment	.252	.047	.157	5.348	.000	.159	.344
	Benchmark	.291	.046	.340	6.367	.000	.201	.380

a. Dependent Variable: Performance

Table 4 shows the results of multiple regression analysis regarding the two research hypotheses. Test of hypotheses was done using B-values, t-values and p-values. The results of test of hypothesis as in table 4 show that respondents rejected hypothesis 1 as indicated by the following statistical values: B = .157; t = 5.348; $P < .001$. This means that top management commitment does not have significant positive effect on the performance of SMEs in Imo State, Nigeria. The implication of this result is that top management commitment would not significantly predict effective SME performance. Also, data in Table 4 show that hypothesis 2 was accepted by the respondents as indicated by the following statistical values: B = .340; t = 6.367; $P < .001$. This means that benchmarking has significant positive effect on effective SME performance in Imo State, Nigeria. The result implies that the practice of benchmarking in the management of SMEs, would significantly predict effective business performance.

Discussion of Findings

The result of multiple regression analysis showed that top management commitment would not significantly predict effective performance in small and medium scale enterprises. Also, there was no significant positive correlation found between top management commitment and effective SME performance. The insignificant positive effect of top management commitment on effective SME performance suggests that contrary to initial expectations and assumptions, top management commitment is associated with lower SME performance. This finding warrants careful consideration and interpretation. One possible explanation for this result could be that excessive top management commitment may lead to micromanagement or overly rigid decision-making processes within SMEs, hindering agility, innovation, flexibility and adaptability to changing market conditions. Additionally, top management commitment may lead to overly centralized management approach and may stifle employee empowerment and engagement. This

situation can cause creativity and motivation among subordinates to be at low ebb within the organization. In some cases, top management officers of the firm may be misaligned with organizational goals or strategies, leading to inefficiencies or misappropriation of resources. For instance, if top management is overly focused on short-term financial gains at the expense of long-term sustainability or customer satisfaction, it may undermine SME performance in the long run.

Overall, further research is needed to explore the underlying mechanisms and contextual factors influencing the relationship between top management commitment and effective SME performance. This finding underscores the importance of striking a balance between top-down leadership and bottom-up empowerment within SMEs, fostering a culture of collaboration, innovation, and continuous improvement to drive sustainable growth and competitiveness. The result of this study agrees with Syaifullah (2017) who revealed that top management commitment partially influences management accounting information system of a business enterprise. Similarly, the result of the current study is in line with Tanuwijaya, Tarigan and Siagian (2021) whose study revealed that top management commitment does not affect green purchasing but affects firm performance with path coefficient of 0.281. That is to show that top management commitment may positively and significantly affect some functions of the enterprise while other functions may be negatively affected or show no relationship with top management commitment of an enterprise. On the other hand, the results of the current study disagrees with other extant findings (Aletaiby, Rathnasinghe and Kulatunga, 2021; Gachanja andKinyua, 2021; Caroline, Harriet and Anne, 2016; Leksono, Siagian, and Oei, 2020) that top management commitment has a positive significant relationship with performance of SMEs. These inconsistencies of findings on the relationship between top management commitment and the performance of SMEs need to be further researched on to ascertain factors responsible for that.

Also, result of multiple regression analysis showed that benchmarking demonstrated a significant positive impact on effective SME performance. Also, there was a significant positive correlation between benchmarking and effective SME performance. This implies that SMEs that proactively benchmark their practices, processes and products or services against the standards of similar firms and industries or competitors are better positioned to identify areas for improvement and implement strategies to enhance their efficiency, effectiveness, quality of product and overall performance. Benchmarking enables SMEs to shore up the quality of their products and services to be at par with those of other leading firms in the industry. With the practice of benchmarking, SMEs emulate innovative methods of operations from bigger firms and adopt same for a more operational efficiency and competitiveness. Wahab and Rahim (2018) noted that operators of small and medium scale enterprises can benchmark in areas like production, operations management, marketing, ICT application and financial

management. Benchmarking in all these areas can give SMEs the leverage to explore its strength and opportunities for success in productivity, profitability and to surmount challenges. This finding underscores the need for SME managers or owners to invest and adopt benchmarking practices to enhance competitiveness and sustainability in today's dynamic business environment. The result of this study corroborates with the findings of Onyinyi and Oladele, Alagbe and Ojo (2023); Darmo, et al. (2021); Herning, Budi and Vincent (2017) that there exists a significant positive relationship between benchmarking and effective performance of SMEs.

In an attempt to identify which form of benchmarking that positively correlate with performance of SMEs, Ann and Willy (2019) found that all the three (functional, process and operational) forms of benchmarking have a significant positive influence on the financial performance of business enterprise. Based on the reviewed empirical studies, scholarly research findings seem to be unanimous on the existence of significant positive relationship between benchmarking and effective performance of SMEs. No previous study was seen to have a contrary finding on the effect of benchmarking on the effective performance of SMEs. In view of this, operators and managers of SMEs should make benchmarking to be part its organizational culture in order to improve the performance of their enterprise.

Conclusion

Based on the findings of the study, it was concluded that the practice of benchmarking by owners and managers of SMEs would lead to effective performance in SMEs. On the other hand, the study further concludes that top management commitment will not lead to effective performance of SME in the short-run. This is because excessive top management commitment may lead to overly rigid decision-making processes within SMEs, hindering innovation, cross-fertilization of ideas and adaptability to changing market conditions.

Recommendations

Based on the findings of the study, the researchers recommended as follows:

i. Top management officers of SMEs should decentralize decision-making process to a reasonable extent, to allow for innovation, cross-fertilisation of ideas and adaptation to changing market conditions.

ii. Managers and owners of SMEs should routinely visit their competitors and bigger firms in the same industry within and outside Nigeria to observe their products and service; use the quality of such highly-rated firms as a benchmark for their own products and services. They can as well search online to see better quality, design and packaging of their similar products and borrow a leaf from it. This benchmarking practice will ultimately lead to improved performance of the SMEs.

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