



## RESEARCH ARTICLE

# Internal Business Process and the Performance of Brewing Firms in Enugu State Nigeria

Udeh, Ifeyinwa Eberé\*

Department of Business Administration, Enugu State University of Science and Technology, Enugu

\*Corresponding Author

## ABSTRACT

The study evaluated the effect of Internal Business Process on the Performance of Brewing Firms in Enugu State/South East, Nigeria. The specific objectives are to; Examine the effect of operational processes on the quality of services delivery by brewing firms in Enugu state/South East, Nigeria; evaluate the effect of customer management process on the profitability of brewing firms in Enugu State/South East, Nigeria and determine the effect of innovation process on the sales volume of brewing firms in Enugu State/South East, Nigeria. The population of the study was two thousand and thirty-five employees (2035) made up of senior, middle and junior employees of three selected brewing firms in south-East Nigeria. The study used the survey approach and stratified random sampling. The primary source was the administration of questionnaire. The adequate sample size of 323 was determined using Freund and William's statistic formula. 207 staff returned the questionnaire and accurately filled. The hypotheses were analyzed using Z-test statistic tool. The findings indicated that Operational process had positive significant effect on the quality service delivery of breweries in South East, Nigeria  $Z(95, n = 207) = 6.255 < 8.202, p > 0.05$ . Customer management process had positive significant effect on the profitability of breweries in South East, Nigeria  $Z(95, n = 207) = 5.300 < 7.037, p > 0.05$ . Innovation process had positive significant effect on the sales volume of breweries in South East, Nigeria  $Z(95, n = 207) = 6.134 < 7.802, p > 0.05$ . The study concluded that Operational process, Customer management process and Innovation process had positive significant effect on the quality service delivery, the profitability and sales volume of breweries in South East, Nigeria. The study recommended among others that: Nigeria breweries and other organizations should work hard on all these service quality areas to improve its service quality and customer satisfaction.

**Keywords:** Internal Business Process; Performance of Brewing Firms; South-East Nigeria

## Introduction

Business processes are a series of steps put forth and carried out by members of the organizations to improve efficiency and reach a certain goal (Vervology, 2020). It is concerned with the steps adopted by the organization to provide its clients with the expected in the most cost-effective way. The internal factors include the inner strengths and weaknesses. Internal factors can affect how a company meets its objectives (Parker, 2014). They are the elements in the organization which the organization can control. They include the goals and objectives, purpose, mission, nature of the task, experiencing organizational leadership style etc. lecture by Ile (2021). Strengths have a favourable impact on a business. Weaknesses have a harmful effect on the firm. The reason why the internal process is important is that business typically wants the new system to make their lives easier through streamlining business processes and centralizing information. Ensure consistency and understanding across the business. Reduce confusion during implementation. Identify areas for efficiency gains or controls (Parker, 2014). The internal processes perspective reports on the efficiency of internal processes and procedures. The premise behind this perspective is that customer-based measures are important, but they must be translated into measures of what the organization must do internally to meet its customers' expectations. Internal Business Process is a strategic planning and management system that is used extensively in business, industry, non-profit organization, government world-wide to align

business activities to the vision and strategy of the organizations (Olasehinde, 2020).

Business process are internal and external factors that relate to awareness of management processes and tools, provision of funds (financial efficiency) and the expectations and capabilities of the business stakeholders. Internal factors are the employees, management, products/services, and business asset and business strategies. These

**Citation:** Udeh, I. E. (2023). Internal Business Process and the Performance of Brewing Firms in Enugu State Nigeria. *Annals of Management Studies*, 10(3), 15-31. DOI: <https://doi.org/10.5281/zenodo.8237653>

**Copyright**©2023 Authors. This is an open-access article distributed under the terms of the Creative Commons Attribution License, which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

perspectives can help to overcome business challenges by addressing the internal factors and connecting them to internal business processes, learning and growth. The external factors could be addressed and aligned with customer and financial perspectives and then transferred into measures which connect them to the operational process (Peter, 2014). Improvement in internal business operations will lead to highly satisfied customers with their retention with the organization for the long term and this in turn will lead to sustain performance and higher profitability (Gupta, Meenu and Sharma, 2020).

### **Statement of the Problem**

An internal business process is all about how organization can add value for their customers and their experiences. Dysfunctional business process will lead to negative employee's performance which will later result in less employee efficiency. Internal business process is a strategic planning and performance management system used to align business activities to the organization's vision and strategy, improve internal and external communications, as well as monitor organizational performance against strategic goals. Business processes are meant to be simple but often get complicated by organizational structure, complex systems, and inadequate process development. Business processes are meant to be simple but often get complicated by organizational structure, complex systems, and inadequate process development. Without reviewing and identifying process inhibitors and enhancements, and cutting redundancies while implementing sound process improvements, business and profits will ultimately dwindle. Profits are lost when inadequacies in implementation and poor process optimization restrict business activities.

The internal process is concerned with the processes that create and deliver the customer value proposition. The problem facing internal business processes on the performance of breweries include; poor operational processes; poor customer management processes; and poor innovation processes. The business process involves a linear and interactive not only the direct and visible factors but also those that reside unseen within the environment. By aligning the processes with an organization's strategic goals, designing and implementing process architectures, establishing process measurement systems that align with organizational goals, and educating and organizing managers so that they will manage processes effectively.

For the internal-business-process perspective, managers identify the processes that are most critical for achieving customer and shareholder objectives. Organization typically develops their objectives and measures for this perspective after formulating objectives and measures for the financial and customer perspectives. To solve the problem, business process management can help alleviate workflow issues by introducing a healthy dose of automation, streamlining historically time-consuming tasks and increasing efficiency and productivity across the board. Therefore, the study evaluates the internal business process on the performance of brewing firms in Enugu State Nigeria.

### **Objectives of the Study**

The main objective of the study was to evaluate the effect of internal Business Process and the Performance of Brewing firms in Enugu State/South East, Nigeria. The specific objectives are to;

- i. Examine the relationship between operational processes and the quality service delivery of brewing firms in Enugu State Nigeria.
- ii. Evaluate the relationship between customer management process and the profitability of brewing firms in Enugu State Nigeria.
- iii. Determine the relationship between innovation process and the sales volume of brewing firms in Enugu, Nigeria.

### **Research Questions**

The following research questions guided the study;

- i. What is relationship between operational processes and the quality service delivery by brewing firms in Enugu State, Nigeria?
- ii. What is the relationship between customer management process and the profitability of brewing firms in Enugu State/South East, Nigeria?
- iii. What is the relationship between innovation process and the sales volume of brewing firms in Enugu State Nigeria?

### Statement of the Hypotheses

The following null hypotheses guided the study;

- i. Operational process has no positive significant relationship with quality service delivery by brewing firms in Enugu State/South East, Nigeria.
- ii. Customer management process has no positive significant relationship with profitability of brewing firms in Enugu State/South East, Nigeria.
- iii. Innovation process has no positive significant relationship with sales volume of brewing firms in Enugu State/South East, Nigeria.

### Significance of the Study

The study provides a strong background serving as a source of reference and an existing body of knowledge for a more elaborate future research on internal business processes in relation to the performance of employees. Furthermore, this study is noteworthy to a number of concerned parties, ranging from academia, to entrepreneur, and different business organizations in enhancing the essence of mentoring. Also, this study is important to public organizations in Nigeria on knowledge of employee effectiveness.

The study is very important because it will help in the creation of job opportunities, and innovation, and improve the economy. The man behind the entrepreneurship is an action-oriented and highly motivated individual who is ready to achieve goals.

The study drew the attention of the management of both private and public organizations under the study concerning the effect of internal business processes on the employee performance of organizations in Nigeria. The study also focused on employee efficiency and effectiveness. Implementation of effective organizational structure programs brings about the operational processes; customer management processes; and innovation processes.

The study gave organizations insight into employee efficiency on the part of the employee, innovation process of internal business process can be handled in an effective and efficient manner for the purpose of strengthening the longitudinal relationship with the employees. The study serves as a guide on how public organizations can enhance the practice of job enrichment with their employees so as to satisfy them and also elevate the situation where customers remained on the same official duty for a very long time. Researcher/Students: The study is significant to research students and scholars in drawing empirical analysis. It would be useful to other forms of organizations, novel entrepreneurs and researchers that would refer to it and consider objectively, the recommendations proposed.

### Review of Related Literature

#### Conceptual Framework

##### Internal Business Process

The internal processes perspective reports on the efficiency of internal processes and procedures. The premise behind this perspective is that customer-based measures are important, but they must be translated into measures of what the organization must do internally to meet its customers' expectations (Olasehinde, 2020). An internal business process is all about how you can add value for your customers and their experiences, Internal Business Process is a strategic planning and management system that is used extensively in business, industry, non-profit organization, government world-wide to align business activities to the vision and strategy of the organizations (Olasehinde, 2020). Business process are internal and external factors that relate to awareness of management processes and tools, provision of funds (financial efficiency) and the expectations and capabilities of the business stakeholders. Internal factors are the employees, management, products/services, and business asset and business strategies. These perspectives can help to overcome business challenges by addressing the internal factors and connecting them to internal business processes, learning and growth. Wafula, Okaka, Odera & Akerele (2013), internal processes perspective focuses on the internal business results that lead to financial success and satisfaction of customers to meet organizational objectives and customers' expectations, organizations must identify the key business processes at which they must excel. These key business processes are monitored to ensure that outcomes are satisfactory. The internal processes perspective reports on the efficiency of internal processes and procedures. Internal business process is a strategic planning and performance management system used to align business activities to the organization's vision and strategy, improve internal and external communications, as well as monitor organizational performance against strategic goals. Nigerian public organizations have not been able

to utilize its principles to integrate the various functions and translate corporate goals into short-term measurable objectives which are linked to the achievement of the firm's long-term objectives (Olasehinde 2020).

### **Components of Internal Business Process**

Components of internal business processes are measures of performance relating to organizational efficiency. The internal control structure of a company begins by establishing an internal control environment, which is the organizations attitude towards the auditing processes and controls within the company. Juan (2020) asserts that the internal control environment of a business must include the following the philosophy of management regarding risk management, the level of risk appetite, a committed board of directors, integrity and ethical values, a sound organizational structure and the proper assignment of roles. The study of Ulric, Steve, and Jane (2015) logical components of a business process it was established that a business process has three components processes that work together to support its logical activities. These three logical components of a business process include information process, operations process and management process. Internal control consists of five interrelated components which includes control environment, communication, Risk Assessment, Control Activities, monitoring (Purchase, n.d). These components of internal business processes focus on all the activities and key processes required by the organization to excel at providing expected value by customers both productively and efficiently.

### **Components of Internal Business Process that Formed Part of The Objectives**

#### **Operational Process**

A process is defined as an entity which represents the basic unit of work to be implemented in the system. To put it in simple terms, we write our computer programs in a text file and when we execute this program, it becomes a process which performs all the tasks mentioned in the program. The most frequently used and the most important type of processes in any company are the operational processes. These are processes which define the primary activities that a company needs to perform in order to successfully execute its business. It is very important to understand the concept of value stream and map the same before beginning to develop operational processes (Prachi, 2015). A business or operational process is an organized set of activities or tasks that produces a specific service or product. The process of providing a haircut often has three main parts. Basically, operations processes transform inputs to outputs. Inputs are things like raw materials, labour, equipment, information, and money. Outputs are products or services, as well as the level of customer satisfaction people have after they've purchased from you. Operations processes are different for retail, manufacturing, and service businesses – but the underlying idea is the same for all businesses, big and small (Garner, 2010).

#### **Customer Management Process**

A Customer Management Process is how an organization carries out its customer-facing activities. In a customer management process, the focus is on the Strategy, Process, People and Technology of the Customer Success Manager role, and the relationships between these elements in current practice. Customer relationship management (CRM) is the combination of practices, strategies and technologies that companies use to manage and analyze customer interactions and data throughout the customer lifecycle. The goal is to improve customer service relationships and assist in customer retention and drive sales growth. CRM systems compile customer data across different channels, or points of contact, between the customer and the company, which could include the company's website, telephone, live chat, direct mail, marketing materials and social networks. CRM systems can also give customer-facing staff members detailed information on customers' personal information, purchase history, buying preferences and concerns (Chai, Tim and Kiwak, 2019). Customer relationship management (CRM) is a process in which a business or other organization administers its interactions with customers, typically using data analysis to study large amounts of information (Bardicchia, 2020). CRM helps businesses build a relationship with their customers that, in turn, create loyalty and customer retention. Since customer loyalty and revenue are both qualities that affect a company's revenue, CRM is a management strategy that results in increased profits for a business. At its core, a CRM tool creates a simple user interface for a collection of data that helps businesses recognize and communicate with customers in a scalable way (Kulpa, 2017).

#### **Innovation Processes**

Innovation has long been argued to be the engine of growth. It is important to note that it can also provide growth regardless of the condition of the larger economy (Onikoyi 2017). The innovation process describes the path of translating new and/or existing knowledge into marketable solutions. Organizations that pursue a successful innovation process have something decisive that puts them ahead of others-they have designed the path of an idea from generation, through development, to market entry. innovation processes in companies are about creating a clear framework that defines how ideas are introduced into the company, how they are pursued and how they are

brought to the market. A structured process, which also includes the innovation culture and innovation structure, opens up possibilities for breaking down innovation barriers and at the same time creates efficient innovation management. This in no way means that the foundations of the company must be shaken. It is more important to analyze the current state of the existing innovation process, to work out the necessary changes and to make targeted changes where they are necessary. The innovation process describes the systematic conversion of existing and/or new findings into marketable solutions, from idea generation and idea evaluation, to implementation and successful market launch (Lijster, 2018; and Kim, 2012). It is also important to discard ideas with little future potential in good time, in order to make targeted use of R&D resources and to focus innovation activities on promising innovations. In addition to the innovation process, holistic innovation management must also include the strategy, structure and innovation culture of a company. These four areas are closely interlinked and require appropriate coordination when it comes to the consistent design of sustainable innovation management in the company. Innovation often takes place through the development of more-effective products, processes, services, technologies, art works. or business models that innovators make available to markets, governments and society. Innovation is related to, but not the same as, invention (Lijster, 2018; and Kim, 2012).

### **Performance**

Performance has gained increasing attention in recent decades, being pervasive in almost all spheres of the human activity. Performance is a subjective perception of reality, which explains the multitude of critical reflections on the concept and its measuring instruments. The term performance emerged in the mid-nineteenth century and was first used in defining the results to a sporting contest. In the twentieth century, the concept has evolved and developed a series of definitions that were meant to encompass the widest sense of what is perceived through performance (Ion and Criveanu, 2016). Performance means the actual output or results of an organization as measured against its intended outputs (or goals and objectives). Performance involves analyzing an organizations performance against its objectives and goals. In other words, organizational performance comprises real results or outputs compared with intended outputs. Performance is a relation between cost (operation cost the organization) and the value of benefits obtained (Cosmin, Gheorghe and Raluca, 2012).

### **Components of Performance**

Performance evaluation components are the factors that enhance organizational teamwork and support which results in organizational objective achievement and accomplishment. Performance standards are used as a guideline in organizational evaluation. Impraise, (2022) Outlined the features and components of performance to include manager reviews, 360 performance review, Engagement Surveys, Social Recognition, Goal setting and succession planning. Components of successful performance management system include employees, financing, management support, managerial training and continuous feedback as proposed by (Jonathan, 2020).

### **Measures of Performance of Brewing Firms that Formed Part of the Objectives of The Study**

#### **Quality Service Delivery**

Delivered quality is a measure of the performance quality level delivered by service providers such as productivity, effectiveness and efficiency, while targeted quality is a measure of the quality standards specified by service providers. In a highly competitive market, service-based businesses need to capitalize on any opportunity to set themselves apart from their (often very similar) competitors. While implementation, system details, and service management are all important, perhaps the best way to distinguish your business is to foster strong customer relationships based on the quality of service (Mullen, 2017). Service quality is an assessment of how well a delivered service conforms to the client's expectations. Service business operators often assess the service quality provided to their customers in order to improve their service, quickly identify problems, and to better assess client satisfaction. In other words, *service quality* is an outgrowth of the marketing *concept*; focus on the customer. Service quality means the ability of a service provider to satisfy customer in an efficient manner through which he can better the performance of business. In the service sector too „quality“ is an important element for the success of business. It is because of the realization of its positive link with profits, increased market share, customer satisfaction (Ramya, Kowsalya and Dharanipriya, 2019).

#### **Profitability**

Profitability is the ability of a business to make profit. Organizational profitability is greatly influenced by how they manage its production processes, since profits are measured and determined by the difference between cost of production and sales (Lopez-Cabarcos, Sergio and Paula, 2015). Profitability is important and necessary for a business organization to survive and remain attractive to investors and analysts. Profitability is the primary goal of all business ventures. Without profitability the business will not survive in the long run. So, measuring current and



past profitability and projecting future profitability is very important. Profitability is measured with income and expenses. Profitability is, of course, critical to a company's existence, but growth is crucial to long-term survival (Maverick, and Perez, 2015).

### **Sales Volume**

Sales volume is the number of units sold within a reporting period. This figure is monitored by investors to see if a business is expanding or contracting. Within a business, sales volume may be monitored at the level of the product, product line, customer, subsidiary, or sales region. This information may be used to alter the investments targeted at any of these areas. A business may also monitor its break-even sales volume, which is the number of units it must sell in order to earn a profit of zero (Saeed and Khashayar, 2016). The concept is useful when sales are contracting, so that management can determine when it should implement cost reductions. This can be a difficult concept to employ when there are many different products, and especially when each product has a different contribution margin (Jackline, 2019). The sales volume concept can also be applied to services. For example, the sales volume of a consulting firm may be considered the total number of hours billed in a month. A business may also monitor its break-even sales volume, which is the number of units it must sell in order to earn a profit of zero. Sales volume is an essential indicator of business health. It allows you to track the performance of marketing campaigns, evaluate the efforts of sales representatives, and choose the best places for physical stores (Saeed and Khashayar, 2016).

### **Measures of Performance of Brewing Firms**

Performance measurement is generally defined as regular measurement of outcomes and results, which generates reliable data on the effectiveness and efficiency of programs. Performance measurement is the process of collecting, analyzing and/or reporting information regarding the performance of an individual, group, organization, system or component (Behn, 2003). Any effective performance management system includes the following; planning, performance appraisal and reviewing, Feedback on the Performance followed by personal counselling and performance facilitation, Rewarding good performance, Performance Improvement Plans and Potential appraisal (MSG, 2022). Performance measures are of a great advantage to firms as it helps to ascertain the organizations performance level. It also helps organizations to align their activities towards achieving their organizational goal and encourage the employees to ownership of their own professional development. According to Heineken International (2011), Annual Report (2009) it shows the measures of performance of the Heineken company and beer industry to be financial performance, value chain for the Heineken international and procurement.

### **Theoretical Review**

The study was guided by the following theories; Open Innovation Theory and Goal-Setting Theory.

#### **Open Innovation Theory**

This theory was proposed by Chesbrough, H. W in 2003, and aims to describe how innovation management processes need to evolve. It refers to the diversity of sources of knowledge which can be mobilized to generate a new innovation dynamic within firms. Open innovation theory, one of the popular theories of innovation, argues that firms, in order to adopt innovative strategies and enhance their technology, must use internal and external ideas of innovation, and also, internal and external market channels (Chesbrough, 2006). The theory implies that firms should not be limited to internal ideas and market pathways, but consider external ones that could be equally crucial. To adopt innovation, SMEs face a number of barriers including absence of innovation resources, methods and managerial capabilities. Yet, these types of enterprises demonstrate strong abilities to improve their innovation constantly. Above all, open innovation offers an opportunity to SMEs, that they can extensively exploit external innovation resources as well as scientific innovation ideas and managerial means (Chesbrough, 2006). However, the study anchored on open innovation theory, it assumed that businesses combine external and internal ideas as the primary means to accelerate internal innovation or access the market to commercialize their technologies.

#### **Goal Setting Theory**

Goal-Setting is a theory of motivation that was originally developed by Locke (1968) to explain human action in specific work situations. The underlying assumptions of the theory are that goals and intentions are cognitive and volitional, and that they serve as the immediate regulators of human action. Edwin A. Locke developed this theory in 1968 in his article, "Toward a Theory of Task Motivation and Incentive." In this article, Locke showed how employees are more motivated by well-defined goals and constructive feedback and are more likely to accomplish these goals when they are specific and measurable. Goal setting involves the development of an action plan designed in order to motivate and guide a person or group toward a goal (Grant, 2012). The underlying assumptions

of the theory are that goals and intentions are cognitive and volitional, and that they serve as the immediate regulators of human action.

Goal setting involves the development of an action plan designed in order to motivate and guide a person or group toward a goal (Inzlicht, Legault and Teper, 2014). Locke emphasized the fact that employees work well when they are faced with challenging goals. Tackling these more difficult goals forces employees to work hard and develop their skills, and, as a result, receive positive feedback and an overall sense of achievement. This, in turn, may result in improved employee engagement, productivity and satisfaction in the workplace (Locke and Latham, 2002).

### **Empirical Review**

#### **The Relationship between Operational Processes and Quality Service Delivery**

Alzaydi, Al-Hajla, Nguyen and Jayawardhena (2018) carried out a review of service quality and service delivery: Towards a customer co-production and customer-integration approach. The purpose of the study was to provide researchers with an overview of the service quality and delivery domain, focusing on the inclusion of customer co-production and customer integration. A comprehensive review of the literature is conducted, analyzed and presented. The finding shows that service delivery is both complex and challenging, particularly when considering the unique characteristics of services and the high level of customer involvement in their creation. The study concluded that facilitation, transformation and usage framework identify how failures can occur at each stage of service delivery, beginning with the characteristics of the service environment

Abdissa (2019) conducted a study on The Impact of Service Quality on Customer Satisfaction: A Case Study on Nekemte Municipality, Oromia Region, Ethiopia. The objective of the study was to assess the overall level of service quality and customer satisfaction in Nekemte Municipality and to investigate the impact of service quality dimensions on customer satisfaction under the study area. A conceptual model of service quality dimensions was developed. Data was collected using quantitative and qualitative research design. The study employed both primary and secondary data. A total population of three hundred and eighty-five as sample customer of the Municipality was collected. Data was analyzed using SPSS version 23. The finding shows that service quality of customer satisfaction is below average, and customers are not satisfied with the service; service quality dimensions have a significant impact on service quality and customer satisfaction. The study concluded that overall service quality of Mthe unicipality is not good and customers are not satisfied with the services of Nekemte Municipality office employees.

#### **The Relationship between Customer Management Process and Profitability**

Muhammad, Abbas, and Alamdar (2015) conducted a study on the impact of customer relationship management capabilities on organizational performance; Moderating role of competition intensity. The study was carried out at Lahore, Pakistan. The objectives of the study were to identify the Customer relationship capabilities; to identify the organizational performance; to find out the relationship between customer relationship management capabilities and organizational performance; to find out the effect of competition intensity on the relationship between CRM Capabilities and organizational performance. The study was based on inductive research approach. Population of this research was telecom sector in Pakistan. Expected sample size was 300 employees from telecom organizations. Multiple logistic regression analysis tests were used for further analysis. The study concluded that customer relationship management capabilities had positive relationship with organizational performance.

Thomas, Stephen, Mojolou and Tanakinjal (2018) conducted a study on the Customer relationship management (CRM) as a predictor to organization's profitability: Empirical study in Telecommunication Company in Sabah. The objective of the study was to analyze and investigate the influence of this variable in Telecommunication Company in Sabah. The study r adopted a quantitative approach. Data was collected using judgment sampling techniques and was analyzed using Statistical Package for the Social Science version 21.0 (SPSS 21.0). The results show that CRM have partial supported the profitability factor while customer information quality and system support has direct influence towards profitability. The study concluded that CRM initiative especially customer information quality and system support proved to be predictor to organization profitability.

### **The Relationship Between Innovation Process and Sales Volume**

Mohamed, Abdikarim and Muhumed (2017) carried out a study on The Impact of Innovation on Small and Medium Enterprises Performance: Empirical Evidence from Hargeisa, Somaliland. The purpose of this study is to investigate the effect of innovation on SMEs performance in Hargeisa, Somaliland. It specifically examines the impact of product innovation, process innovation, marketing innovation and organizational innovation on enterprises' sales volume, and in turn, performance. Target population of the study was 6930 SMEs in Hargeisa; a number provided by Hargeisa Local Government, and Somaliland Ministry of Trade and Investment as the two institutions issue business licenses to the small enterprises and medium enterprises respectively. A sample of 378 SMEs has been drawn from this population. The study adopted both descriptive and regression analyses to estimate the impact of innovation. Regression results of the study reveal that innovation significantly affects the performance of SMEs in Hargeisa. The study finds that the effects of product innovation, marketing innovation and organizational innovation are statistically significant among these SMEs. The study concluded that the effect of innovation on Small and Medium Enterprises performance is examined. Sales volume was adopted as a proxy variable to the performance of the enterprises.

Onikoyi (2017) conducted a study on the Impact of Product Innovation on Organizational Performance (A Survey of Nestle Nigeria Plc). The objective of the study was to examine the significant impact of product innovation on profitability; evaluate the influence of product innovation on the market share; and to examine the significant relationship between product innovation and the competitive strength of Nestle Nigeria Plc. A total of 340 copies of useable questionnaires were completed. The results of the study were interpreted using SPSS package for the analysis of some appropriate statistical methods such as regression and correlation. The results of the study were interpreted using SPSS package for the analysis of some appropriate statistical methods such as regression and correlation. The findings show that the impact of product innovation on organizational performance was higher in the company when consumers perceive product innovation as stronger, more favourable and more unique. Creativity/quality of the innovation process exerts a positive influence on product and organizational performance. The study concluded that new product innovation is essential and good to be presented into the market provided that Nestle Nigeria plc is capable of handling it very well.

### **Gap in Knowledge**

Based on the findings of the study on the evaluation of internal business process on the performance in the organization, the quality and performance of the most important internal business processes is seen as the biggest influence on the improvement of value proposition for customers, value proposition to the organization's customers; lowering costs and improving processes, which lead to an increase of productivity. The study anchored on open innovation theory, the theory assumed that businesses combine external and internal ideas as the primary means to accelerate internal innovation or access the market to commercialize their technologies. The empirical study was carried out based on the objectives of the study. Previous studies like Alzaydi, Al-Hajla, Nguyen and Jayawardhena (2018) carried out a review of service quality and service delivery: Towards a customer co-production and customer-integration approach; Abdissa (2019) conducted a study on The Impact of Service Quality on Customer Satisfaction: A Case Study on Nekemte Municipality, Oromia Region, Ethiopia; Muhammad, Abbas, and Alamdar (2015) conducted a study on the impact of customer relationship management capabilities on organizational performance; Moderating role of competition intensity; Thomas, Stephen, Mojolou and Tanakinjal (2018) conducted a study on the Customer relationship management (CRM) as a predictor to organization's profitability: Empirical study in Telecommunication Company in Sabah; Mohamed, Abdikarim and Muhumed (2017) carried out a study on The Impact of Innovation on Small and Medium Enterprises Performance: Empirical Evidence from Hargeisa, Somaliland; and Onikoyi (2017) conducted a study on the Impact of Product Innovation on Organizational Performance (A Survey of Nestle Nigeria Plc). None of the studies was based on the related topic of the present study; and none of them was carried out in South-Eastern state of Nigeria. Therefore, the study attempt to link the gap in literature reviews of the study.

### **Methodology**

The study was based on the Internal Business Process on the Performance of Breweries in South East, Nigeria. The study used the survey approach and stratified random sampling. The area of the way South East, Nigeria where the selected brewing firms for the study situated. The Breweries include: Nigeria Breweries Plc Aba, Ama Brewing Enugu, and SAB miller Plc Onitsha. The study adopted primary source of data collection which was the administration of questionnaire. The population of the study was two thousand and thirty-five employees (2035) made up of senior, middle and junior employees of three selected brewing firms in south- East Nigeria. The adequate sample size of 323 was determined using Freund and William's statistic formula. 207 staff returned the questionnaire and



accurately filled. That gave 64 percent response rate. The validity of the instrument was tested using content analysis and the result was good. The reliability was tested using the Pearson correlation coefficient (r). It gave a reliability co-efficient of 0.72 which was also good. Data was presented and analyzed by mean score (3.0 and above agreed while below 3.0 disagreed) and standard deviation using Sprint Likert Scale. The hypotheses were analyzed using Z-test statistic tool.

### Data Presentation and Analyses

#### What Is the Relationship Between Operational Processes and The Quality Service Delivery of Breweries in South East, Nigeria?

**Table 1:** Responses on The Relationship Between Operational Processes on The Quality Service Delivery of Breweries in South East, Nigeria

		<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>ΣFX</b>	<b>-</b>	<b>SD</b>	<b>Decision</b>
		<b>SA</b>	<b>A</b>	<b>N</b>	<b>DA</b>	<b>SD</b>		<b>X</b>		
1	My organization has a functional responsibility for producing effective services to customers	590 118 57.0	116 29 14.0	48 16 7.7	32 16 7.7	28 28 13.5	814 207 100%	3.93	1.476	Agree
2	Our customers receive standard services directly from the organization	565 113 54.6	104 26 12.6	54 18 8.7	44 22 10.6	28 28 13.5	795 207 100%	3.84	1.504	Agree
3	Better decision is taking by the managers for quality production	310 62 30.0	332 83 40.1	51 17 8.2	40 20 9.7	25 25 12.1	758 207 100%	3.66	1.323	Agree
4	Service is a package for facilitating goods and services in my organization	450 90 43.5	160 40 19.3	81 27 13.0	52 26 12.6	24 24 11.6	767 207 100%	3.71	1.426	Agree
5	There is effective scheduling and inventory control in my organization	240 48 23.2	412 103 49.8	45 15 7.2	30 15 7.2	26 26 12.6	753 207 100%	3.64	1.265	Agree
<b>Total Grand mean and standard deviation</b>								<b>3.756</b>	<b>1.3988</b>	

Source: Field Survey, 2021

Table 1 showed that 147 respondents of 207 representing 71.0 my organization has a functional responsibility for producing effective services to customers 3.93 and standard deviation of 1.476 agreed. Our customers receive standard services directly from the organization 139 respondents representing 67.2 percent agreed with mean score of 3.84 and standard deviation of 1.504. Better decision is taking by the managers for quality production 145 respondents representing 70.1 percent agreed with mean score of 3.66 and standard deviation of 1.323. Service is a package for facilitating goods and services in my organization 130 respondents representing 62.8 percent agreed with mean score of 3.71 and 1.426. There is effective scheduling and inventory control in my organization 151 respondents representing 73.0 percent agreed with a mean score of 3.64 and standard deviation 1.265.

**What is the relationship between Customer Management Process on the Profitability of Breweries in South East, Nigeria**

**Table 2:** Responses on the Relationship Between Customer Management Process on the Profitability of Breweries in South East, Nigeria

		<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>ΣFX</b>	<b>-</b>	<b>SD</b>	<b>Decision</b>
		<b>SA</b>	<b>A</b>	<b>N</b>	<b>DA</b>	<b>SD</b>		<b>X</b>		
1	There is a control of business costs that reduces expenses	335	334	48	28	24	769	3.71	1.291	Agree
		67	86	16	14	24	207			
		32.4	41.5	7.7	6.8	11.6	100%			
2	The revenue of the organization is managed and control to retain earnings	275	372	36	30	24	737	3.56	1.299	Agree
		55	93	12	23	24	207			
		26.6	44.9	5.8	11.1	11.6	100%			
3	My organization evolves in existing customer relationship management system	255	308	78	30	25	696	3.36	1.343	Agree
		51	77	26	25	25	207			
		24.6	37.2	12.6	12.1	13.5	100%			
4	There is segmentation of customer base to determine costs and spends	240	392	15	46	33	726	3.51	1.379	Agree
		48	98	5	23	33	207			
		23.2	47.3	2.4	11.1	15.9	100%			
5	Performance monitoring software are maintained in organization	245	372	27	46	33	723	3.49	1.383	Agree
		49	93	9	23	33	207			
		23.7	44.9	4.3	11.1	15.9	100%			
<b>Total Grand mean and standard deviation</b>								<b>3.526</b>	<b>1.339</b>	

Source: Field Survey, 2021

Table 2 revealed 153 respondents of 207 representing 73.9 there is a control of business costs that reduces expenses 3.71 and standard deviation of 1.291 agreed. The revenue of the organization is managed and control to retain earnings 148 respondents representing 71.5 percent agreed with mean score of 3.56 and standard deviation of 1.299. My organization evolves in existing customer relationship management system 128 respondents representing 61.8 percent agreed with mean score of 3.36 and standard deviation of 1.343. The provision of buckets of water and soap in every corner of the school was to adhere strictly for preventive protocols given by the government 209 respondents representing 68.0 percent agreed with mean score of 3.85 and 1.379. Performance monitoring software are maintained in organization 142 respondents representing 68.6 percent agreed with a mean score of 3.49 and standard deviation 1.383.

**What is the relationship between Innovation Processes on the Sales Volume of Breweries in South East, Nigeria**

**Table 3:** Responses on The Relationship Between Innovation Process on The Sales Volume of Breweries in South East, Nigeria

		5	4	3	2	1	ΣFX	-	SD	Decision
		SA	A	N	DA	SD		X		
1	Product innovation increases sales in my organization	445	204	33	46	33	761	3.68	1.506	Agree
		89	51	11	23	33	207			
		43.0	24.6	5.3	11.1	15.9	100%			
2	Following the technological pace puts one step ahead of our competitors due to innovation which enhances sales volume	340	288	33	46	33	740	3.57	1.446	Agree
		68	72	11	23	33	207			
		32.9	34.8	5.3	11.1	15.9	100%			
3	The packaging in my organization attracts more customers	235	420	33	46	21	755	3.65	1.233	Agree
		47	105	11	23	21	207			
		22.7	50.7	5.3	11.1	10.1	100%			
4	The competence and knowledge of the employees retains the customers loyalty and brings in new customers	555	212	42	30	14	853	4.12	1.223	Agree
		111	53	14	15	14	207			
		53.6	25.6	6.8	7.2	6.8	100%			
5	The innovation culture in the organization has something decisive that puts them ahead of others	440	292	39	38	14	823	3.98	1.213	Agree
		88	73	13	19	14	207			
		42.5	35.3	6.3	9.2	6.8	100%			
	<b>Total Grand mean and standard deviation</b>							<b>3.8</b>	<b>1.3242</b>	

Source: Field Survey, 2021

Table 3 shows 140 respondents of 207 representing 67.6 percent agreed with mean score of 3.68 and standard deviation of 1.506. Following the technological pace puts one step ahead of our competitors due to innovation which enhances sales volume 140 respondents representing 67.7 percent agreed with mean score of 3.57 and standard deviation of 1.446. The packaging in my organization attracts more customers 152 respondents representing 73.4 percent agreed with mean score of 3.65 and standard deviation of 1.233. The competence and knowledge of the employees retains the customers loyalty and brings in new customers 164 respondents representing 79.6 percent agreed with mean score of 4.12 and standard deviation of 1.223. The innovation culture in the organization has something decisive that puts them ahead of others 161 respondents representing 77.8 percent agreed with a mean score of 3.98 and standard deviation 1.213.

**Test of Hypotheses**

**Hypothesis One:** Operational process has no positive significant relationship with quality service delivery of breweries in South East, Nigeria

**Table 4: One-Sample Kolmogorov-Smirnov Test**

		My organization has a functional responsibility for producing effective services to customers	Our customers receive standard services directly from the organization	Better decision is taking by the managers for quality production	Service is a package for facilitating goods and services in my organization	There is effective scheduling and inventory control in my organization
N		207	207	207	207	207
Uniform Parameters <sup>a,b</sup>	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.570	.546	.450	.435	.479
	Positive	.135	.135	.121	.116	.126
	Negative	-.570	-.546	-.450	-.435	-.479
Kolmogorov-Smirnov Z		8.202	7.854	6.481	6.255	6.898
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000
a. Test distribution is Uniform.						
b. Calculated from data.						

**Decision Rule**

If the calculated Z-value is greater than the critical Z-value (i.e  $Z_{cal} > Z_{critical}$ ), reject the null hypothesis and accept the alternative hypothesis accordingly.

**Result**

With Kolmogorov-Smirnon Z – value ranges from  $6.255 < 8.202$  and on Asymp. Significance of 0.000, the responses from the respondents as display in the table is normally distributed. This affirms the assertion of the most of the respondents that Operational process had positive significant relationship with quality service delivery of breweries in South East, Nigeria.

**Decision**

Furthermore, comparing the calculated Z- value ranges from  $6.255 < 8.202$  against the critical Z- value of .000(2-tailed test at 95percent level of confidence) the null hypothesis was rejected. Thus, the alternative hypothesis was accepted which states that Operational process had positive significant relationship with quality service delivery of breweries in South East, Nigeria.

**Hypothesis Two:** Customer management process has no positive significant relationship with the profitability of breweries in South East, Nigeria

**Table 5:** One-Sample Kolmogorov-Smirnov Test

		There is a control of business costs that reduces expenses	The revenue of the organization is managed and control to retain earnings	My organization evolves in existing customer relationship management system	There is segmentation of customer base to determine costs and spends	Performance monitoring software are maintained in organization
N		207	207	207	207	207
Uniform Parameters <sup>a,b</sup>	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.489	.465	.368	.455	.436
	Positive	.116	.116	.135	.159	.159
	Negative	-.489	-.465	-.368	-.455	-.436
Kolmogorov-Smirnov Z		7.037	6.690	5.300	6.551	6.273
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000
Test distribution is Uniform.						

Calculated from data.

**Decision Rule**

If the calculated Z-value is greater than the critical Z-value (i.e  $Z_{cal} > Z_{critical}$ ), reject the null hypothesis and accept the alternative hypothesis accordingly.

**Result**

With Kolmogorov-Smirnon Z – value ranges from  $5.300 < 7.037$  and on Asymp. Significance of 0.000, the responses from the respondents as display in the table is normally distributed. This affirms the assertion of the most of the respondents that Customer management process had positive significant relationship with the profitability of breweries in South East, Nigeria

**Decision**

Furthermore, comparing the calculated Z- value ranges from  $5.300 < 7.037$  against the critical Z- value of .000(2-tailed test at 95percent level of confidence) the null hypothesis was rejected. Thus, the alternative hypothesis was accepted which states that Customer management process had positive significant relationship with the profitability of breweries in South East, Nigeria



**Hypothesis Two:** Innovation process has no positive significant relationship with the sales volume of breweries in South East, Nigeria

		Product innovation increases sales in my organization	Following the technological pace puts one step ahead of our competitors due to innovation which enhances sales volume	The packaging in my organization attracts more customers	The competence and knowledge of the employees retains the customers loyalty and brings in new customers	The innovation culture in the organization has something decisive that puts them ahead of others
N		207	207	207	207	207
Uniform Parameters <sup>a</sup> , <sup>b</sup>	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.430	.426	.484	.542	.528
	Positive	.159	.159	.101	.068	.068
	Negative	-.430	-.426	-.484	-.542	-.528
Kolmogorov-Smirnov Z		6.186	6.134	6.968	7.802	7.593
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000
Test distribution is Uniform.						
Calculated from data.						

**Decision Rule**

If the calculated Z-value is greater than the critical Z-value (i.e  $Z_{cal} > Z_{critical}$ ), reject the null hypothesis and accept the alternative hypothesis accordingly.

**Result**

With Kolmogorov-Smirnon Z – value ranges from  $6.134 < 7.802$  and on Asymp. Significance of 0.000, the responses from the respondents as display in the table is normally distributed. This affirms the assertion of the most of the respondents that Innovation process had positive significant relationship with the sales volume of breweries in South East, Nigeria

**Decision**

Furthermore, comparing the calculated Z- value ranges from against the critical Z- value of .000(2-tailed test at 95percent level of confidence) the null hypothesis was rejected. Thus, the alternative hypothesis was accepted which states that Innovation process had positive significant relationship with the sales volume of breweries in South East, Nigeria.

## Discussion of Findings

### Operational Process Had Positive Significant Relationship with Quality Service Delivery of Breweries in South East, Nigeria

From the result of hypothesis one, the calculated Z- value ranges from  $6.255 < 8.202$  against the critical Z- value of .000(2-tailed test at 95percent level of confidence) the null hypothesis was rejected. Thus, the alternative hypothesis was accepted which states that Operational process had positive significant relationship with the quality service delivery of breweries in South East, Nigeria. In the support of the literature reviewed, Alzaydi, Al-Hajla, Nguyen and Jayawardhena (2018) carried out a review of service quality and service delivery: The finding shows that service delivery is both complex and challenging, particularly when considering the unique characteristics of services and the high level of customer involvement in their creation.

### Customer Management Process had Positive Significant Relationship with the Profitability of Breweries in South East, Nigeria

From the result of hypothesis two, the calculated Z- value ranges from  $5.300 < 7.037$  against the critical Z- value of .000(2-tailed test at 95percent level of confidence) the null hypothesis was rejected. Thus, the alternative hypothesis was accepted which states that Customer management process had positive significant relationship with the profitability of breweries in South East, Nigeria. In line with the result, Thomas, Stephen, Mojolou and Tanakinjal (2018) conducted a study on the Customer relationship management (CRM) as a predictor to organization's profitability: The results show that CRM have partial supported the profitability factor while customer information quality and system support has direct influence towards profitability.

### Innovation process had positive significant relationship with the sales volume of breweries in South East, Nigeria

From the result of hypothesis three the calculated Z- value ranges from against the critical Z- value of .000(2-tailed test at 95percent level of confidence) the null hypothesis was rejected. Thus, the alternative hypothesis was accepted which states that Innovation process had positive significant relationship with the sales volume of breweries in South East, Nigeria. In the support of the result, Onikoyi (2017) conducted a study on the Impact of Product Innovation on Organizational Performance (A Survey of Nestle Nigeria Plc). The findings show that the impact of product innovation on organizational performance was higher in the company when consumers perceive product innovation as stronger, more favorable and more unique. Creativity/quality of the innovation process exerts a positive influence on product and organizational performance.

## Summary of Findings

From the result of the hypotheses, the following observations were made

- i. Operational process had positive significant effect on the quality service delivery of breweries in South East, Nigeria  $Z(95, n = 207) = 6.255 < 8.202, p > 0.05$ .
- ii. Customer management process had positive significant effect on the profitability of breweries in South East, Nigeria  $Z(95, n = 207) = 5.300 < 7.037, p > 0.05$ .
- iii. Innovation process had positive significant effect on the sales volume of breweries in South East, Nigeria  $Z(95, n = 207) = 6.134 < 7.802, p > 0.05$ .

## Conclusion

The study concluded that Operational process, Customer management process and Innovation process had positive significant effect on the quality service delivery, the profitability and sales volume of breweries in South East, Nigeria. Improvement in internal business operations will lead to highly satisfied customers with their retention in the organization for long term success and this in turn will lead to sustain the performance and higher profitability.

## Recommendation

Based on the findings, the study recommended that:

- i. Nigeria breweries and other organizations should work hard on all these service quality areas to improve its service quality and customer satisfaction.
- ii. The staff should be able to listen kindheartedly to customer's worries and solve fast with experience and confidence.
- iii. Creativity/quality innovations should be maintained frequently to develop appropriate product always and increase the company's performance.

## References

- Abdissa, G. G. (2019). The impact of service quality on customer satisfaction: A Case Study on Nekemte Municipality, Oromia Region, Ethiopia. *Annals of Social Sciences & Management studies*, 4(1); 1-12.
- Alzaydi, Z.M., Al-Hajja, A., Nguyen, B. and Jayawardhena, C. (2018). A review of service quality and service delivery: Towards a customer co-production and customer-integration approach. *Business Process Management Journal*, 24(1);295-328.
- Bardicchia, M. (2020). Digital CRM: Strategies and emerging trends: building customer relationship in the Digital Era. p. 12.
- Behn, R. D. (2003). *Why measure Performance? Different Purposes Require Different Measures*.
- Chai, W., Tim, E. and Kiwak, K. (2019). CRM (customer relationship management). Retrieved from <https://searchcustomerexperience.techtarget.com/definition/CRM-customer-relationship-management>.
- Chesbrough, H. W. (2006). *Open innovation: The new imperative for creating and profiting from technology*. Harvard Business Press.
- Cosmin, O., Gheorghe, N. and Raluca, C. (2012). *The concept of performance in business organizations – Case study on the employee performance in Romanian business organizations. proceedings of the 6th international management conference*. Approaches in Organizational Management" 15-16 November 2012, Bucharest, Romania. Pp, 1-7.
- Garner, S. (2010). What is an operations process? Access from <http://canadianentrepreneurtraining.com/what-is-an-operations-process/>.
- Grant, A. M. (2012). An integrated model of goal-focused coaching: an evidence-based framework for teaching and practice. *International Coaching Psychology Review*, 7 (2);146–165 (149).
- Gupta, A.K., Meenu, M. and Sharma, S. (2020). Internal business process perspective of balanced scorecard: Driver to outshine in front of customers and shareholders (An empirical study on inter-bank and inter-sector comparison of public and private sector banks in India). *Journal of Critical Reviews*, 7(13);1-7.
- Heineken International (2011), the measures of performance of the Heineken Company and beer Industry. Annual Report (2009) [http://www.annualreport.heineken.com/report\\_of\\_the\\_executive\\_board/financial\\_review/index.html](http://www.annualreport.heineken.com/report_of_the_executive_board/financial_review/index.html)
- Impraise (2022). 7 Components Your Performance Management System Must Have <https://www.impraise.com/blog/7-Components-Your-Performance-Management-System-Must-Have>
- Inzlicht, M; Legault, L. and Teper, R. (2014). Exploring the mechanisms of self-control improvement. *Current Directions in Psychological Science*, 23 (4);302–307.
- Ion, E. and Criveanu, M. (2016). Organizational performance – A concept that self-seeks to find itself. *Annals of the Constantin Brâncuși University of Târgu Jiu, Economy Series*, 4:1-5.
- Jackline, T. (2019). Effect Of Packaging on The Sales Volume of An Organization: A case study of Ntake Bakery Limited. *A research report submitted in partial fulfillment of the requirements for the award of a bachelor’s degree in supply and procurement management of Kampala International University*, Pp. 1-46.
- Jonathan (2020) Everything you need to know about performance management <https://talenx.io/2020/04/15/what-is-performance-management/>
- Juan P. C. (2020). Know the components of the internal control of a company <https://www.piranirisk.com/blog/know-the-components-of-the-internal-control-of-a-company>
- Kim, B. (2012). This Is The Difference Between 'Invention' And 'Innovation' Business Insider.
- Kulpa, J. (2017). *Why is customer relationship management so important* Retrieved from <https://www.forbes.com/sites/forbesagencycouncil/2017/10/24/why-is-customer-relationship-management-so-important/?sh=61cb6e4d7dac>
- Lijster, T. (2018). *The future of the new: Artistic innovation in times of social acceleration*. Arts in society. Valiz. ISBN 9789492095589. Retrieved 10 September 2020.
- Locke, E. A.; Latham, G. P. (2002). Building a practically useful theory of goal setting and task motivation: A 35-year odyssey. *American Psychologist*, 57(9).705–717.
- Lopez-Cabarcos, M.A., Sergio, G. and Paula, V. (2015). *Organizational capabilities and profitability: The mediating role of business strategy*. SAGE Open, 1–13.
- Maverick, J.B. and Perez, Y. (2015). *Is profitability or growth more important for a business?* Retrieved from <https://www.investopedia.com/ask/answers/020415/what-more-important-business-profitability-or-growth.asp>
- Mohamed, H. A., Abdikarim, A. H. and Muhumed, M. M. (2017). The Impact of Innovation on Small and Medium Enterprises Performance: Empirical Evidence from Hargeisa, Somaliland. *International Journal of Academic Research in Business and Social Sciences*, 7(8);1-15.

- MSG, (2022) Components of Performance Management System <https://www.managementstudyguide.com/components-of-performance-management-system.htm>
- Muhammad, N.S., Abbas, H. and Alamdar, H. (2015). The impact of customer relationship management capabilities on organizational performance; Moderating role of competition intensity. The study was carried out in Lahore, Pakistan. *Arabian Journal of Business and Management Review (Nigerian Chapter)*,3(3);1-20.
- Mullen, R. (2017). 5 Ways to Improve Service Delivery In Your Organization. Retrieved from <https://www.replicon.com/blog/5-ways-improve-service-delivery-organization/>.
- Olasehinde, I.O. (2020). Being a thesis submitted to the Department of Business and Entrepreneurship, School of Business and Governance. College of Humanities, Management & Social Sciences. Kwara State University, Malete, in partial fulfillment of the requirements for the Award of Master Degree in Management (M.Sc.). Pp. 1-52.
- Olasehinde, I.O. (2020). Effect Of Internal Business Process on Employees' Performance In Public Corporations in Nigeria. Department of Business and Entrepreneurship, School of Business and Governance. College of Humanities, Management & Social Sciences. Kwara State University, Malete, in partial fulfillment of the requirements for the Award of Master Degree in Management (M.Sc.) pP 1-20
- Onikoyi, I. A. (2017). Impact of Product Innovation on Organizational Performance (A Survey of Nestle Nigeria Plc). *Journal of Marketing and Consumer Research*, 37:1-9.
- Parker, M. (2014). Why it's important to look at internal processes before implementing a system. Retrieved from <https://www.fineos.com/blog/Why-Its-Important-To-Look-At-Internal-Processes-Before-Implementing-A-System/>.
- Peter, C. (2014). Developing objectives for the internal business process perspective. Retrieved from <https://Erpminsights.Com/Developing-Objectives-For-The-Internal-Business-Process-Perspective/>.
- Prachi, J. (2015). *Operational/transactional processes*. Retrieved from <https://www.managementstudyguide.com/operational-processes.htm>
- Purchase C., (n.d) Components of Internal Control <https://www.purchase.edu/offices/internal-control/components-of-internal-control/>
- Ramya, N., Kowsalya, A. and Dharanipriya, K. (2019). Service quality and its dimensions. *EPRA International Journal of Research and Development (IJRD)*, 4(2).1-6.
- Saeed, S. and Khashayar, G. D. (2016). Understanding sales volume antecedents: Measuring the role of consumer-oriented selling and sales promotion in Iran FMCG industry. *Journal of Creating Value*, 2(2);287–304.
- Thomas, H., Stephen, L.S., Mojolou, D. N. and Tanakinjal, G.H. (2018). *Customer Relationship Management (Crm) As A Predictor to Organization's Profitability: Empirical study in telecommunication company in Sabah*. Retrieved from <file:///C:/Users/JUDION/Downloads/PAPER005.pdf>
- Ulric J.G., Steve G. S., Jane F., (2015) Logical Components of A Business Process. <https://www.opentextbooks.org.hk/ditatopic/25230>
- Vervology, (2020) Three Internal Business Process Objectives <https://www.vervology.com/insights/internal-business-process-objectives/>
- Wafula, K., Okaka, O. and Akerele E (2013). Effects of Balanced Scorecard on Performance of Firms In The Service Sector. *European journal of business and management*, 5 (9); 1-4.