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Financial Re-Engineering and Customer Performance of Poultry Business in Nigeria

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ABSTRACT

The poultry business is the largest private sector employer and contributes 25% to Nigeria's agricultural gross domestic product. The process of capturing poultry business performance using the balanced scorecard performance pillar of customer performance had not been completely integrated in prior research. Therefore, this study looked at how financial re-engineering affected the customer performance of the chicken industry in Nigeria using proxies for business strategy, business processes and systems, business technology, organizational structure, and organizational culture. The study adopted survey research design. The population of the study were 4324 active farmers and support services of the key poultry business stakeholders in the six geo-political zones of Nigeria. The sample size of 450 was determined using Taro Yamane sample size formula. Strata random sampling technique were used to select the respondents from the geo-political zones. A structured and valid questionnaire, using 5 level Likert-scale, were administered to the respondents with a response rate of 84%. The Cronbach's alpha reliability coefficients for the constructs ranged from 0.87 to 0.95. Descriptive and inferential (multiple regression) analysis were used to analyse the data at 5% level of significance. The findings revealed that all financial re-engineering exerted significance effect on customer performance (Adj.R2 = 0.520 $F(5,379) = 82.950$, $P < 0.05$). The study concluded that financial re-engineering has significant effect on customer performance of poultry business in Nigeria and recommended that poultry business owners and management in Nigeria should integrate financial re-engineering into their processes in order to optimize production and attract premium customers with attendant total performance expectations.

Keywords: Asset Utilization, Balanced Scorecard, Brand Loyalty, Customer Loyalty, Customer Retention, Customer Satisfaction
JEL Classifications: M21 G02 G14 G17 G32

1. INTRODUCTION

Corporate or business performance measurements and reporting has been undertaken broadly along financial and non-financial borders, and this has also cut across both traditional and modern performance measurements. While traditional performance measurement systems are based on financial indicators, which usually lead to the establishment of short-term plans but due to their focus on past accomplishments, these traditional methods of evaluation are insufficient for efficiently running a firm with an eye towards the future. The one-dimensional approach of the traditional performance measurement to financial indicators has often led to skewed data and statistical analysis flaws which is necessitating managers increasingly turning to modern performance management systems including the balanced scorecard (BSC) approach, which considers both financial and non-financial indicators to generate a multi-dimensional view. Thus, BSC instrument for measuring performance like other dynamic performance management systems has been acknowledged as a time-tested technique for strategy implementation by Eryılmaz

(2021) and Sarigül and Coşkun (2021) which has been thoroughly assessed in large businesses. However, it is also a system that can as well be utilised in smaller firms that are less formal and sophisticated. (Enakirerhi et al., 2020; Joseph-Wakama and Onuoha, 2020).

From the perspective of business process re-engineering, financial re-engineering may be described as the basic rethinking and drastic rebuilding of company processes to produce substantial improvements in crucial, contemporary performance indicators. The examination and restructuring of firm processes are known as business process re-engineering. Business Process Re-engineering is classically not downsizing, reorganization, automation, restructuring, new technology, but it is rather a dramatic change in the overall organisational processes and structures, management systems, employee responsibilities and performance measurements, incentive systems, skill development, and the use of information technology so that the processes support the organization to realize its goals, a system right from basic planning to achievement measurement (Mselmi, 2020).

In the identification of the various threats to corporate performance and with particular reference to the agricultural sector that covers the poultry sub-sector, it is also imperative that options are considered in getting optimal solutions to these performance issues and one of the ways that was considered vital for the purpose of this study is the adaption of balanced scorecard measurement system through financial re-engineering focusing on particular business-related strategy, the available business systems and technology, organisation structure and culture as a wholesome solution to performance management. The poultry industry is a huge business with sometimes overtly complex business structure but also simple to operate. The business can be viewed from three basic business category, namely, the primary poultry producer who are into servicing of the farmers with biological inputs like day old chicks (DOC), parent stock, hatch able eggs, point of cage/lay, and post-brooding birds. The second category of poultry business are the secondary producers who are producing for food and not for re-generation having almost same output as the primary producers but for consumption. The third category of farmers are service providers supplying all forms of inputs including logistics, veterinary services, feed supply, drugs and vaccination and other inputs. The poultry subsector is the most commercialised and capitalised of all the four main sub-sectors of the Nigerian agricultural sector. (Netherlands Enterprise Agency, 2020; Nwandu et al., 2016). The rate of return on agricultural investments is equally competing with other high-yielding sectors and thus the allocation of resources will be a dynamic function of optimal profitability (Asuquo et al., 2021; PwC Nigeria, 2018). These specific links which are camouflaging the challenges of corporate performance as earlier highlighted can be resolved or improved with financial re-engineering and adopting one or a mix of the various performance measurement systems.

1.1. Hypotheses and Rationale for Hypotheses Development

H_0: Financial re-engineering does not significantly impact on customer performance of the poultry business in Nigeria.

The poultry industry in Nigeria is worth NGN1.6trillion (Awojulugbe, 2022) and the most capitalised in the agricultural sector. Hitherto, it is an industry that is more of family funded or informal funding system but is enjoying government attention resulting from the diversification policies targeting revenue from non-oil sector and the employment generation ability of the poultry industry. There are many formal funding programmes coming from both the private sector (majorly money-deposit banks and other financial institutions) and the public sector as championed by the Central Bank of Nigeria through institutions like BOA, NIRSAL, BOI, BOD and SMEDAN. (Ajala et al., 2021; Olumide-Oyaniyi and Ajayi, 2019; Adeyonu et al., 2017).

Customer performance contributes the first line even in financial statement and is thus easy to measure particularly if revenue increase is organic, that is the increase in sales revenue is due to a jump in sales volume which can also be attributed to the business growing its market share. The concept of using ICT and every other adaptable tool to re-strategise and stimulate the market all focused on customer satisfaction and loyalty which will ultimately lead to increased patronage. In the poultry industry, it has not been the norm to strictly measure customer performance. However, the undersupply trend is giving way and focus is increasingly mounting on improving quality of service and product to sustain the ban on importation of poultry products. Poultry meat can now be classified even into various markets and usage with viable alternatives, the number of farms is on the increase while capacity per farm is also on the rise. The poultry business is ready for investment and re-investment in sales team and products including veterinary services and such cost should not be seen as a cost center because the re-engineering process will indicate that the effective customer performance indicators and analysis of the same in a right approach is critical for business survival and sustainability and this investment in customer service and process efficiency will reflect in customer retention rate and repeat business with proven belief that the cost of retention is always less than the cost of acquisition.

About a decade ago, (Akingbade, 2014), study in the food industry in Nigeria showed that organizational re-engineering is often directed towards customer satisfactions and retention for profitability and competitiveness. (Anning-Dorson et al., 2020) studies also affirm the importance of organisation culture and customer service in Africa but not to the poultry industry. (Metz et al., 2020a) examined the influence of ICT as a variable of financial re-engineering to influence customer performance while (Eshiett and Eshiett, 2021; Kamau and Wanyoike, 2019; Larentis et al., 2018) all studied the impact of financial re-engineering on business performance and particularly customer performance but none in the poultry industry nor the Agricultural sector.

2. LITERATURE REVIEW

2.1. Conceptual Review

Traditionally, organisational or corporate performance is tilted towards financial measurement, however, there is now a growing emphasis towards measuring both the financial and non-financial performance which is broader and sustaining and strategically throws more light on the financials. One of such metrics is the customer performance which is a long-term performance criteria and a reliable and true measure of performance as they are inter-dependent with the revenue line of the financial performance.

2.2. Customer Performance

According to Kaplan (2009) the key question in measuring the customer performance is to know the most important criteria or elements that a business considers when it comes to meeting the demands of its customers. Customer Performance Indicators (CPI) and key performance indicators are the twin arms of measuring customer performance. While CPI measure what is important to the customer, KPIs (key performance indicators) measure what is important to the company, and the two combined to measure a holistic performance. Key performance indicators focus on setting goals or target numbers important to the company to gauge growth and success, reward employees on meeting certain goals that lead to the company's best outcome, regardless of the desired outcome of the customer as the employee and the customers goals are not always aligned, which can create difficulties in giving the customer the best experience possible (Méndez-Aparicio et al., 2020). Customer performance indicators are statistics used to predict a company's growth, as customers are the primary driver of growth which is often used as a gauge for estimating a company's future growth and is based on giving the customer an experience that gives them the desired and expected outcome that they value. Time, Convenience, Money Saved and Recognition of Brand Loyalty are specific experience satisfaction metrics that can be measured (Seminari et al., 2023; Gupta, 2021; Katić and Bevanda, 2019).

Customer satisfaction has been a big tool for a successful business, and it encompasses the totality of transactions with a customer in terms of value and volume over time and minima friction (Hossain et al., 2023). The theory driving the customer perspective is that customers must be happy to want products and services and the happiness comes from how much an organisation understand the need of such customer. The customer perspective figures out what the customers are looking for and the capability and ability of the organisation to meet such need and the customers character which includes customer opinion and activity (Jackson, 2021; Kefe, 2019). According to Rashid et al. (2020) and Simanjuntak et al. (2020) the core values in measuring customer performance includes market share, customer retention, customer acquisition, customer satisfaction and customer profitability.

Customer satisfaction has been a big tool for a successful business, and it encompasses the totality of purchase and consumption of a customer in terms of value and volume over time and minima friction (Zhong and Moon, 2020; Bilbas, 2018; Ograjenšek and Gal, 2011). A major theory on customer satisfaction is the (Oliver, 1977) Expectation-Disconfirmation Paradigm (EDP). Disconfirmation theory postulates that satisfaction is closely related to the magnitude, size, and direction of variation or discrepancy with regards to expectations and actual performance and this theory implies that a customer is satisfied when actual product/service performance exceeds prior expectations. This cognitive theory expresses post-transaction analysis which measures satisfaction with respect to expectations, perceived performance, and disconfirmation of beliefs (Alotaibi et al., 2021).

For three fundamental reasons, market share is lucrative and has a considerable impact on business success. The first is economies of scale, which is the most evident reason for large-share enterprises' high rate of return since they have achieved economies of scale in procurement, manufacturing, marketing, and other cost components. Businesses with substantial market shares often have higher cumulative sales than their smaller competitors, and hence cheaper expenses and bigger profits are projected. Second, many economists believe that if large-scale enterprises generate bigger profits than their smaller competitors, it is because their size allows them to bargain more successfully, "administer" pricing, and, in the end, reap much higher prices for a given product. Finally, competent managers are successful in gaining a large proportion of their respective markets; they are also adept at reducing expenses and maximizing staff productivity (Uzuhai and Leyira, 2019; Bhattacharya et al., 2021). There are several ways to grow market share; most businesses employ a combination of tactics. Sometimes something as simple as raising advertising or modifying pricing may have a significant impact. Product grouping and targeting to certain demographics can also help to boost this proportion, as can the creation of complementary items (Byukusenge et al., 2018).

Brand management is a marketing function that employs tactics to raise the perceived value of a product line or brand over time. Effective brand management allows product prices to rise while also building loyal customers through favorable brand associations and imagery or a high brand awareness (Park and Namkung, 2022a; Rokhim et al., 2021).Branding is a notion that has grown from the beginning of marketing and refers to the use of a certain symbol or design to identify what an organization or product is all about. The process by which farmers promote the products of their agricultural business through various marketing practices and promotional activities, and this pertains to the promotion of the agriculture business through a recognizable symbol or brand, a common brand in the field of agriculture is the farmer, his farm, his products and services (Iwu et al., 2015; Putri, 2021).

According to the (Aghazadeh et al., 2022; Ignjatijević et al., 2022) research, good agricultural branding encompasses all aspects of farm life and output. Consumer views are influenced by your goal and vision for the job you perform, the manner you manage your farm and production facilities, and your engagement in local and philanthropic causes. The product and capabilities, functions, diversity, reliability, self-marketing ability and customer support remains critical in meeting or exceeding the satisfaction of the customers who usually are continuous consumers and serving marketing agents to reach other potential customers through sharing of experiences (Mmutle and Shonhe, 2017).

2.3. Financial Re-engineering

There are many words used interchangeably to describe financial re-engineering and for the purpose of this work are taking to be the same. These names are business process re-engineering; core process redesign; new industrial engineering; working smarter core process redesign,' "new industrial engineering" or "working smarter"; Strategic Business Process Re-engineering; Business Re-engineering; Business Process Redesign; Business Process Improvement and financial process re-engineering. Business Process Re-engineering is a management practice that aims to improve the efficiency of the business process. Re-engineering is a fundamental rethinking and radical redesign of business processes to achieve dramatic improvements in cost, quality, speed, and service. Michael Hammer defined Business Process Re-engineering as the fundamental rethinking and radical redesign of business processes to achieve dramatic improvements in critical, contemporary measures of performance, such as cost, quality, service and speed (Bello and Viltard, 2019). Fundamental, radical, dramatic and processes are the four key words emanating from the definition of Hammer and will need to be focused (Novikov et al. 2016).

McAdam's concluded his work by stating that small businesses engage in business process re-engineering using practical ideas called "phenomenological" instead of theoretical idea tagged "positivistic" and this way of adapting the usage of re-engineering phraseology is very much in line with small business practice when it comes to trendy innovations, which is picked based on environmental assessment of workability of these phenomena (McAdam, 2002). This theory of Business Process Re-engineering was popularized in 1996 by Michael Hammer who focused on re-engineering of business processes as a strategic decision hitherto called re-organisation (Şerban, 2015). In his article, "Re-engineering Work – Do not Automate, obliterate" Hammer emphasised that organisations are fond of believing that automation is the solution to a system that is not working instead of outright elimination that is more likely to add value (Aziz, 2019). Bhaskar (2018) stated that though the basic components of business process re-engineering will remain the same however the SMEs specific related issues and challenges like cost, resistance, communication and poor design need be incorporated in their BPR decision making. Business process re-engineering is the method of improvising the operation of a business on a broad scale with the aim of cutting down redundancies and minimize organisation operational costs in all dimensions. This process is not limited to any aspect of an organisation and can also be a combination of change management, customer focus, business process mapping and any other optimization measures), (Sneader and Singhal, 2020).

2.4. Poultry Industry

The Nigerian poultry industry has been rapidly expanding in recent years and is therefore one of the most commercialized (capitalized) subsectors of Nigerian agriculture (Ojabo et al., 2020). The popularity of poultry production can be explained by the fact that poultry has many advantages over other livestock. Poultry birds are good converters of feed into useable protein in meat and eggs. The production costs per unit remain relatively low, and the return on investment is high. Therefore, farmers need a relatively small amount of capital to start a poultry farm. Furthermore, poultry meat is tender and the acceptability to consumers is high, regardless of their religious beliefs. Also, the production cycle is not long, so capital is not tied up over a long period. Eggs, as one of the major products of poultry production, are more affordable for the common person than other sources of animal protein (Heise et al., 2015).

The profitability and diversity of poultry business income is science and technological dependent. A sound knowledge and logical management skill combined will contribute significantly to economic sustainability of the business. Thus, when evaluating the relevance of farm management, poor growth, and obstacles in poultry industry, it is critical to assess and comprehend the current state of managerial abilities, as well as the elements that influence them (Chaichana et al., 2024; Rekwot et al., 2018). It is also an industry that involves a huge and significant number of individuals, packers, supplier, distributors, retail grocers and food service operators in its value chain (Ogunyemi and Orowole, 2020).

2.5. Theoretical Review

This paper was anchored on Stakeholders Theory and Dynamic Capabilities Theory. For the independent variables of financial re-engineering, the dynamic capabilities theories were used. Dynamic capability which according to Hastjarjo et al. (2016) draws its theoretical basis from the classic resource-based view of the firm within the strategy theories as a theory of competitive advantage in quickly changing contexts that focuses on understanding how organisations adapt their resources to compete in their environment, this research will concentrate on the theory's competitive advantage. When discussing knowledge acquisition as the foundation for transformational activities around dynamic capabilities, knowledge transfer within the organisation in ensuring proper information supply to units participating in organisational change processes, and encouragement of employees to experiment, which is the basis for the emergence of new, breakthrough ideas, dynamic capabilities theory is relevant. The dependent variables of this paper was anchored on the Stakeholders theory with special emphasis on the customers as one of the key stakeholders.

2.6. Empirical Review - Financial Re-engineering and Customer Performance

Scholars have examined the impact of financial re-engineering proxies on the customer performance perspectives of organizations, particularly large organizations, but they have fallen short in accounting for the same in the agricultural sector, particularly the poultry industry, which accounts for about 25% of the agricultural sector contribution to the GDP. Positively, business process re-engineering has been found to have a considerable impact on an organization's corporate performance, which feeds this study's a priori expectation. Akingbade (2014) and Olajide and Okunbanjo (2020) study in the food and beverage industries confirmed the importance of organisation resources and utilisation in preparation for a competitive edge giving customer satisfaction and ultimately contributing to the firm performance and in a measurable manner.

The studies of (Anning-Dorson et al., 2020; Metz et al., 2020; Pathak, 2020) affirmed that organisation culture has a significant effect on customer performance and affecting their loyalty which ultimately will affect the contribution from the affected customer sales figures. According to the research, a combination of exceptional customer service orientation and a customer-centered business-level culture creates competitive advantages that benefit both the customer and the firm. (Adisak, 2022); Aksar et al. (2019); Eshiett and Eshiett (2021); Minh-Tri, 2021 emphasised the customer experience as a key factor towards retention strategy and this will ensure a consistent revenue base ultimately touching the profit baseline. (Krishnan et al., 2008) investigated the effect of BPR in higher education and posited that the panacea to cope with the dynamism expected in this fast-changing world is a re-engineered process. The research work of (Kamau and Wanyoike, 2019; Larentis et al., 2018; Oberföll et al., 2018) supported the positive relationship between the organisation culture and customer service delivery in Brazil, Kenya and Mexico, respectively.

Information technology as part of the business processes and systems was recognised as a key element in measuring, controlling and reporting customer performance. Gil-Gomez et al. (2020) emphasized the need of recognizing customer relationship management as a set of technical solutions critical for effective business administration, the advantages of which are critical for entrepreneurial success. This was broadened by (Rita et al., 2019) study that established essential electronic-service quality characteristics that effect customer satisfaction, trust, and behaviour. Thus other scholars like (Gu et al., 2021; Kucia et al., 2021; Olunuga and Adekoya, 2021; Chege et al., 2020) also concluded that business processes and systems are key in driving for customer performance. Wahyuningsih et al. (2019) results revealed that company customer orientation is impacted by her strong culture featuring innovative and effective human capital management practices. The study also highlighted that the four Denison organization culture models are good predictors for improving customer service effectiveness as it promotes an ethical business model and sustainable pursuit of socio-economic and environmental performance.

Saddique et al. (2013) study showed how Pakistani companies structure variables impact on product innovation and customer satisfaction using three structure variables of decentralization, formalization and specialization with the conclusion of how organisational structure is a limiter to customer performance. Recent studies of (Boiral et al., 2021; Moradi et al., 2021; Ezekiel-Zebulon et al., 2020; Nwizia and Okachi-Okereke, 2020; Eze et al., 2017). Sangareddy et al. (2009) has come to affirm that innovations and prompt attention to customer complaints are all hinged on organisational structure, and these are elements that promote effective and profitable customer satisfaction. Thus, this study will fill a research vacuum by determining the impact of financial re-engineering on the customer performance of the poultry business in Nigeria's emerging economy.

2.7. Researcher's Conceptual Model

The study conceptual model on the effect of the five proxies of financial re-engineering as as grouped to affect customer performance measured with customer satisfaction, customer acquisition, customer loyalty, customer retention and customer profitability as contained in Figure 2.

3. METHODOLOGY

This chapter discusses the research design, study population, sample size and sampling technique, determination of sample size, method of data collection, research instrument, pilot study, validity and reliability of research instrument, methods of data analysis, researcher's conceptual model, model specification, a priori expectation, and ethical considerations. The justifications for using each approach, as well as their relevance to the current investigation, was presented.

3.1. Sample Size and Sampling Technique

For the purpose of this research, a mix of stratified, purposive, and random sampling methods was used to collect data from the target population of 4324 active farmers, based on information obtained from the Nigeria Poultry Show. The country six geo-political zones represented the strata on which the various poultry farmers are sampled based on their level of activity which is basically whether they are active or inactive and moving further to ensure maximum reach based on defined targets. This approach is considered appropriate because it helped to obtain satisfactory representation of various sub-groups within the population and in a very comprehensive data reach as all sample units were contacted and questionnaire administered physically or electronically. The Poultry Network embarked on training of Interns across the geo-political zones in farms and these Interns served as Research Assistants in the administration of online questionnaire in the various geo-political zones which was centrally harvested.

The Taro Yamane formula was used to estimate the sample size for this investigation. This is the classic method of randomization, and it identifies the margins of error for the most important questions in the survey. The Taro Yamane formula was also adopted by similar studies like Kabuoh et al. (2021); Olajide and Okunbanjo (2020) and because it is considered the most appropriate for a finite population that is not too large. This aided in obtaining the sample and the results needed to make data-driven sampling decisions.

Table 1: Sampling Distribution by Geo-political Zones of the Nigeria Federation

S/No	Geo-Political Zone	Population Size for each Division	Total Study Population	Sample Size	Proportionate Sample Size	Sample Percentage(%)
1	South West - SW	1954	4324	450	200	44.4%
2	South East - SE	280			30	6.7%
3	South South - SS	260			30	6.7%
4	North West - NW	680			70	15.6%
5	North East - NE	610			60	13.3%
6	North Central - NC	540			60	13.3%
	Total	4324	4324	450	450	100%

Source: Researcher's Compilation, 2024

The formula of *n=N/(1+N (e)2)* resulted in a sample size of 450 including the provision for margin of error and effect of online distribution of questionnaires. The sample size for each of the regions as contained in Table 1 and states is taken as a function of poultry production capacity as indicated by a combination of the data submitted to the Federal Government of Nigeria on Palliatives Distribution in year 2020. (PAN, 2020), statistics from the Nigerian Poultry Show. (CSIRO, 2021; LiveGAPS, 2020). With the three top producing states of Ogun, Lagos and Oyo States all from the Southwest of Nigeria.

3.2. Model Specification

The variables for this study was operationalized thus:

$Y = f(x_1)$

$CUS_i = \beta_0 + \beta_1 BSTR_i + \beta_2 BPAS_i + \beta_3 BTEC_i + \beta_4 OSTR_i + \beta_5 OCUL_i + \varepsilon_{i}$ ----------- Model

Where

$Y_i = f(X)$

Where $Y = y_{1=}$ Customer Performance (CUS)

Independent Variable is denoted as X, where

X = Financial Re-engineering (FIRE)

$X = (x_1, x_2, x_3, x_4, x_5)$

x_1 = Business strategy (BSTR)

x_2 =Business processes and systems (BPAS)

x_3 =Business technology (BTEC)

x_4 =Organisation structure (OSTR)

x_5 =Organisational culture (OCUL)

β_0 = the constant of the equation

β_1- β_5 = the coefficient of variables in the equations.

Table 2: Descriptive statistics table

Statistics	BSTR	BPAS	BTEC	OSTR	OCUL	CUS
Mean	4.01	3.77	4.01	4.26	4.30	4.00
Minimum	3	2	3	3	2	1
Maximum	4	5	5	5	5	5
Std. Dev.	0.597	0.370	0.370	0.450	0.400	0.397
Skewness	−0.148	−2.398	−1.903	−1.365	−2.189	1.876
Observation	379	379	379	379	379	379

Source: Researcher's Computation, 2024

ε_i = the stochastic function that accounts for the errors that may arise in the equation.

4. DISCUSSION AND ANALYSIS

4.1. Summary of Descriptive Statistics

Table 2 presents the descriptive statistics result of financial re-engineering and customer performance of poultry business in Nigeria. The independent variable used were proxied as Business strategy (BSTR), Business processes and systems (BPAS), Business technology (BTEC), Organisational structure (OSTR) and Organisational culture (OCUL), while the dependent variable was Customer Performance (CUS). The mean value showed the average of each variable which is between 3.77 and 4.30. The standard deviation is in close range with the mean which implies that data points are clustered round the mean which is between 0.370 and 0.597. The minimum value in the data set is two while that maximum value is five, meaning that all questions had certain answers and none of the respondents is unsure of the answers to all the questions and inferring sound knowledge of the industry by the respondents.

4.2. Regression Analysis for Test of Hypothesis

Research Objective: examine the impact of financial re-engineering on customer performance in the poultry business in Nigeria.

Research Question: How does financial re-engineering impact on customer performance in the poultry business in Nigeria?

Research Hypothesis (H_o): financial re-engineering does not significantly impact on customer performance in the poultry business in Nigeria.

4.3. Model

$CUS = \beta_0 + \beta_1 BSTR + \beta_2 BPAS + \beta_3 BTEC + \beta_4 OSTR + \beta_5 OCUL + \varepsilon_i$

$CUS_2 = 0.857 + 0.210BSTR + 0.123BPAS - 0.160BTEC + 0.614OSTR - 0.019OCUL$

The regression estimates as contained in Table 3 show that financial re-engineering measured by business strategy (BSTR), organisational structure (OSTR) and organisational culture (OCUL) positively affects corporate performance measured by customer performance (FIN) while the duo of business processes and systems (BPAS) and business technology (BTEC), negatively affects customer performance. This is indicated by the signs of

Table 3: Regression estimate

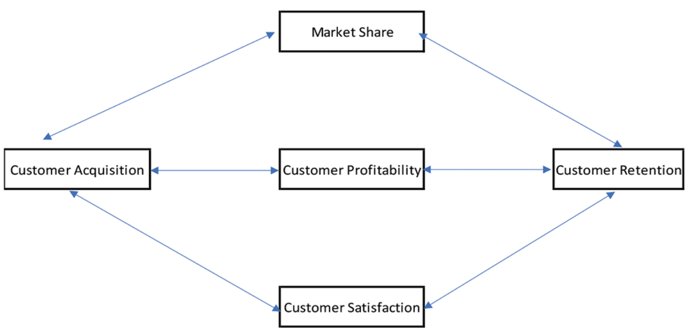
Variable	Model			
	Coefficient	Standard Error	*t*- stat	Prob.
Constant	0.857	0.216	3.968	0.000
BSTR-Business Strategy	0.210	0.063	4.031	0.000
BPAS-Business Processes and Systems	0.123	0.060	2.187	0.029
BTEC-Business Technology	−0.160	0.070	−2.453	0.015
OSTR-Organisational Structure	0.614	0.059	9.181	0.000
OCUL-Organisational Culture	−0.019	0.051	−0.377	0.707
R^2	0.526			
Adjusted R^2: Overall	0.520			
F-Stat	82.950 (0.000)			

Dependent Variable: Customer Performance, *significant at 5%, Source: Researcher's Computation, 2024 the coefficient (β_0 = 0.857; β_1 = 0.210; β_2= −0.123; β_3= −0.160; β_4 = 0.614 and β_5 = −0.019). Also, business strategy has a positive significant effect on customer performance (β = 0.210, t = 4.031, P = 0.000), business processes and systems has a negative but insignificant effect on customer performance (β = 0.123, t = 2.187, P = 0.029), business technology has a positive insignificant effect on p customer performance (β = −0.160, t = −2.453, P = 0.015), organisational structure has a positive significant effect on customer performance (β = 0.614, t = 9.181, P = 0.000), while organisational culture has a positive significant on customer performance (β = −0.019, t = −0.377, P = 0.707).

The Adjusted R^2 of the model showed that 52.6% of the variations in customer performance of selected poultry businesses can be attributed to customer re-engineering proxies used in this study, while the remaining 47.4% of the variations in customer performance of selected poultry farms are caused by other factors not included in this model.

Decision: At a level of significance of 5% and degree of freedom 5, The F-statistics is 82.950, while the P-value of the F-statistics is 0.000, which is <0.05 accepted level of significance. Therefore, the study rejected the null hypothesis which means that financial re-engineering has no significant impact on the customer performance in the poultry business in Nigeria. This result is accepted because it reinforces all theoretical evidence gathered during the study.

Figure 1: Customer perspectives - core values



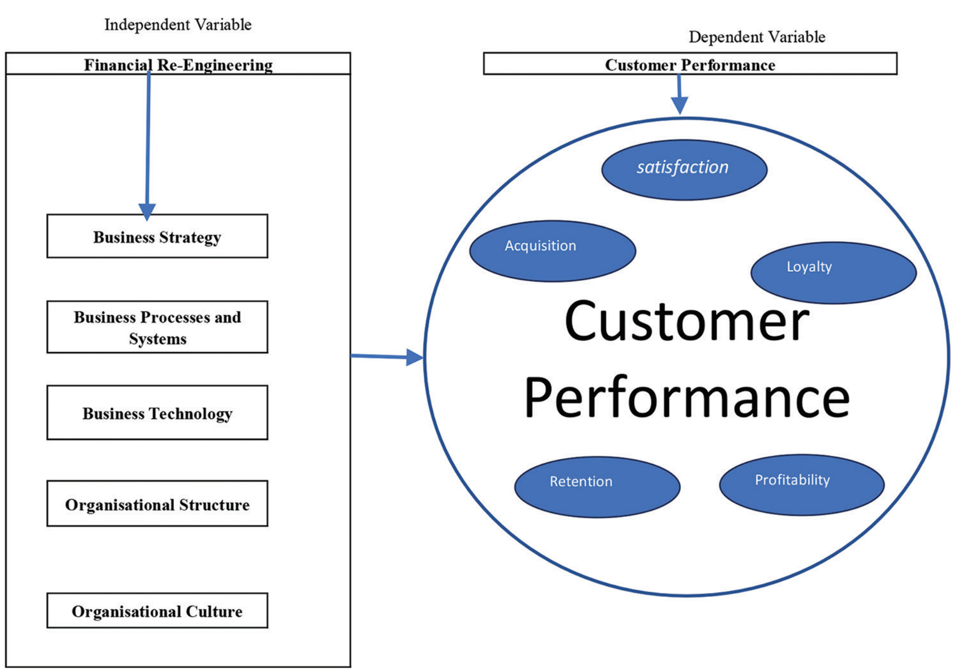
Source: Adopted from Rashid et al. (2020)

4.4. Discussion of Findings

Azeem et al. (2022) supported the business strategy variable as impacting customer performance when they held out that customer-centric approaches to enable customer relationship management (CRM) will trigger business excellence and promote customer satisfaction and retention of profitable customers. (Segoro and Elvira, 2021) also supported the marketing strategy as impacting customer loyalty. This result on the impact of organisational culture aligns with the view of (Ayandibu and Vezi-Magigaba, 2021) that related the impact of organizational culture on performance by revealing that different leadership styles can positively or negatively affect strategy, innovation and provision of customised services for its customers. (Alduwailah and Ali, 2013) study also supported by postulating that nurturing an organizational culture that promotes adaptive learning leads to better management of customer information that in turn improves the quality of customer information. (Metz et al., 2020b) also aligned when they posited that organisation culture using Denison's model impacts on customer service effectiveness. (Makudza et al., 2019) had found out that found out that BPR implementation explains Customer Satisfaction by 47%.

However, the results which showed that business technology has negative and significant impact on customer performance for this study was not consistent with the findings of (Sungau and Ndunguru, 2013) who confirmed that the adoption of BPR technique enhances delivering speed in service organizations as the pressure for survival in the market and the need to prevent

Figure 2: Researcher's conceptual model



Source: Researchers Concept 2024

complacency has prompted them to adapt BPR technique. The findings also did not agree with those of empirical research that had previously been utilized to discuss the findings of hypothesis two. Eshiett and Eshiett (2021); Sulaiman et al. (2021) and Krishnan et al. (2008). Further study also showed that the findings on business technology is not consistent with the thrust of the work of (Gil-Gomez et al., 2020; Gu et al., 2021; Park and Namkung, 2022b; Putri, 2021b; Rita et al., 2019). (Talaviya et al., 2020) who all recognised automation in agriculture as the main concern and the emerging subject across the world as it helps in the efficient use of man power and elevate the productivity and improve the quality and thus the need to develop s strategy to demonstrate the critical nature of technology potentials.

(Kamau and Wanyoike, 2019) study described organizational culture to be like an operating system leads an organization and its activities, shaping the way employees think, work as well as how they feel to move towards a Customer-focused performance, including customer satisfaction, and product or service performance. (McRobb, 2017) stated that the success or failure of customer experience comes down to organizational culture. (Pathak, 2020) concluded that good or bad customer experience is largely dependent on one thing, and that is what happens inside an organization. The impact of organizational culture on customer service effectiveness according to (Metz et al., 2020a) is strong highlighting four organizational culture features that are good predictors for improving customer service effectiveness, which promotes an ethical business model and sustainable pursuit of economic, social and environmental performance.

The findings of this study have implications for Government and her agencies, funding institutions, the general public and prospective researchers. This study provides empirical evidence that financial re-engineering proxies considered positively affects customer performance of the poultry business in Nigeria.

5. CONCLUSION AND RECOMMENDATION

5.1. Conclusion

In view of the findings from data analysis, the study concluded that financial re-engineering has significant effect on customer performance of poultry business in Nigeria. Business strategy, organisation structure and organisational culture were identified as having positive significant effect on customer performance of the poultry business while business processes is having an insignificant negative impact and business technology having a positive but also insignificant impact on customer performance. This is reflected in their coefficients and level of significance being below 5%. With regards to business technology, it is just reflective of the fact that automation is yet to be fully embraced as contained in the questions while the business processes is indicative of the absence of a standard management information system.

5.2. Recommendation

The Poultry Association of Nigeria as the umbrella union covering producers and intermediaries in the poultry business should do more of marketing the populace to drive customer loyalty to the poultry products which will entail having an updated customer database, utilisation of poultry products in comparism to other livestock options and building a process template to handle customer complaints as and when arises. The Farmers in their respective organisations should prioritise the implementation of the business processes to fully cater for the efficiency factors by embarking on a cost optimisation projects that will not only promote liveability in the farms but will consequentially lead to cost dropping and ultimately profit maximisation.

5.3. Suggestions for Further Studies

This study focused on poultry business in Nigeria, it is suggested that future studies should extend the scope of study and explore other sectors of the economy with the probability of using secondary data particularly for the companies quoted on Nigeria Stock Exchange Limited (NGX) and also other sub-sectors within the SMEs group in Nigeria as a support for assessment of a key cardinal objective of the Federal Government of Nigeria in using SMEs as a driver of boosting economic growth in Nigeria.

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