

PROCUREMENT MANAGEMENT PRACTICES AND THE PERFORMANCE OF MANUFACTURING FIRMS IN MAKURDI, BENUE STATE

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Abstract: *This study examined the effect of procurement management practices on the performance of manufacturing firms in Makurdi, Benue State, Nigeria. The specific objectives are to determine the effect of supplier relationship management, investigate the effect of e-procurement, and to examine the effect of managerial procurement competence on performance of manufacturing firms in Makurdi, Benue State. The study adopted survey research approach, using questionnaire administration for data generation from a sample of 221 staff/employees of the selected manufacturing firms. The data were analyzed using descriptive and inferential statistics. Regression analysis was used to test the formulated hypothesis. Findings showed that supplier relationship management (Beta = .803, $t = 5.93$, $P = .013$), e-procurement (Beta = .798, $t = 6.11$, $P = .024$) and managerial procurement competence (Beta = .811, $t = 4.98$, $P = .003$) had significant and positive effect on performance of manufacturing firms in Makurdi, Benue State. The study concluded that procurement management practices (supplier relationship management, , e-procurement and managerial procurement competence) are veritable tools that can propel manufacturing firm performance (in terms of efficiency, effectiveness, competitiveness and quality service delivery) as they have potentials for enhancing the performance of manufacturing firms through creating a competitive advantage over their competitors. The study recommended, amongst others, that management of manufacturing firms should create commitment to emphasizing increased managerial procurement competency through applied knowledge and skills, as this will assist in improving competitiveness and enhance performance.*

1.0 INTRODUCTION

1.1 Background of the Study

The emphasis of organizations, globally, is achieving set goals and having desired performance. Corporate success nowadays transcends customers and/or employees relationship management, to include suppliers' technical, competence and capabilities development. Worldwide, procurement has become an issue of concern and debate, and has been subjected to reforms, restructuring, rules and regulations. Fast-paced growth experienced within the last three decades globally, has reinforced the interconnectedness between buying and supplying firms to manage supply chain as part of a broader business strategy, and in particular to build and exploit shared relationships with supply chain partners (Ndanusa and Daniel, 2020; Armoh *et al.*,

2023). Procurement function plays a pivotal role in the smooth business operations of a manufacturing organization as it ensures that all goods, materials, services are procured at optimal times and prices, and optimal level of inventory is maintained. Procurement management practices serves as an important strategy for organizations to remain competitive for both present and future. Procurements should be based on value for money rather than initial purchase price (Hasan and Cross, 2020).

The procurement function is responsible for managing the purchasing activity for the company; therefore, effective and efficient procurement systems and collaborative relationships are essential to the achievement of organizational goals, cost reduction and supply chain performance. Through adoption of procurement practices, organizations around the world have begun to tackle difficulties associated with performance. The linkage of procurement to organizational performance in particular, makes the embracing of best practices important to present organizational success (Kyalo and Osoro, 2022; Yehuila, 2023).

Spancer (2020) argued that in manufacturing industries, expenditure on procurement requires a huge portion of the working capital amounting to about 50%, thus invariably making the procurement department the largest spending department of an organization. Anthony (2016) noted that in spite of the fact that procurement management has gained recognition amongst companies in the developed countries, procurement in many developing countries like Nigeria has been identified with inherent weaknesses, making the system ineffective and non-responsive to procurement management needs of organizations and government alike. The duty of the procurement management professionals is to see that the funds committed to purchases are fully utilized in line with procurement management ethics, principles and practices (Otieno and Jackline, 2023). Current cutting-edge procurement processes are no longer a luxury but a necessity for businesses across the globe (Mutuku and Osoro, 2022; Omigie and Kubeyinje, 2022).

1.2 Statement of the Problem

It is observed that manufacturing industry in Nigeria is considered to be very vital to exploitations of local raw-materials, value added with competent procurement management practices to produce quality products that might provide satisfaction to consumers. Regrettably, over the years, meagre knowledge of procurement management skills has resulted to high cost burden and poor performance of these firms. Due to poor performance and low profits, many manufacturing firms, within and around Benue, have been extinct from the industry. This suggests amongst other factors that procurement management processes may not be adequate.

Current surveys suggest that manufacturing firms are struggling to attain desired goals to remain competitive. This implies that much improvement is desired in procurement management.

In spite of benefits in procurement management practices, observations are that manufacturing firms in Makurdi are still grappling with inventory shortage, supply challenges, poor technology, poor capacity utilization amongst others; thus suggesting that manufacturing firms within Makurdi, Benue State are yet to explore and amass the benefits of better procurement management processes from suppliers that could lead to their enhanced performance. Hence

this study seeks to examine the effect of procurement management practices has on the performance of manufacturing firms in Makurdi-Nigeria. This study therefore intends to fill this gap by examining the effect of procurement management practices on the performance of manufacturing firms in Makurdi, Benue State, Nigeria.

1.3 Objectives of the Study

The broad objective of this study is to examine the effect of procurement management practices on the performance of manufacturing firms in Makurdi, Benue State. The specific objectives are to;

- i. examine the effect of supplier relationship management on performance of manufacturing firms in Makurdi, Benue State.
- ii. evaluate the use of e-procurement on performance of manufacturing firms in Makurdi, Benue State.
- iii. assess the effect of managers procurement competencies on performance of manufacturing firms in Makurdi, Benue State.

1.4 Hypotheses

The following research hypotheses tested in this study are stated in the null form.

- H₀₁** Supplier relationship management has no significant effect on performance of manufacturing firms in Makurdi, Benue State.
- H₀₂** E-procurement has no significant effect on performance of manufacturing firms in Makurdi, Benue State.
- H₀₃** Managers procurement competencies has no significant effect on performance of manufacturing firms in Makurdi, Benue State.

2.0 LITERATURE REVIEW

2.1 Conceptual Framework

The relevant concepts and their dimensions/processes as relating to this study are carefully defined and reviewed.

2.1.1 Concept of Procurement Management

Procurement management is the process of creating alignment and consistency of action that establishes the range of objectives and overall strategy or course of action by which procurement function fulfils its mission (Anand and Grover, 2015). According to Sollish and Semanik (2012), procurement management practices are described as the process of obtaining goods and services for a firm according to the set policies governing the selection of products, suppliers and methods aiming to utilize sound business methods while maximizing the value of the organization. Lyson and Farrington (2012), in their definition of procurement both maintained that procurement is a wider term than purchasing and has been defined as the process of acquiring goods, works and services covering both acquisitions from third parties and from in-house providers. The process spans the whole lifecycle from identification of needs, through to the end of the useful life of an asset. It involves options, appraisal and critical make or buy's decision.

Procurement management function as argued by Muiga and Kwasira (2016) has increasingly recognized the importance of strategic supply chain relationship that fosters competitiveness and generates positive effect on the firms financial performance as well as business policy and strategic management. Strengthening this view, Aliyu (2016) contend that procurement has a long history, nevertheless its role as a strategic part of the organizational structure is recently identified. Aliyu (2016) further noted that procurement management can be approached from three main dimensions namely: (a) development and management of key suppliers, (b) internal operation of procurement function and coordination of purchasing with other functions within the firm, (c) and efforts to meet or exceed customer expectations. Procurement management is seen as a critical function of an organization with the potential to save cost, improve operational efficiency, sharing of best practices, enhance access to trusted supplier, and to improve quality of products/services (Magnus, 2016). Muiga and Kwasira (2016) in their postulation supported the above as they assert that procurement has evolved from a transactional function to one that is contributing to the current and future health of organizations.

Procurement is the acquisition of goods and/or services at the best possible total cost of ownership, in the right quality and quantity, at the right time, in the right place and from the right source for the direct benefit or use of corporations, individuals, or even Governments, generally via a contract, or it can be the same way selection for human resource (Caldwell *et al.*, 2017; Makabira and Waiganjo, 2014). Buying of goods and services through various channels necessitates organizations procurement and helps to respond quickly to highly competitive new market entrants (Makabira and Waiganjo, 2014). Public or Government organization sees procurement as a good opportunity to enhance process of procurement within the public sector bodies (Dong *et al.*, 2019; Makabira and Waiganjo, 2014). Best procurement management practices include; ensuring compliance with procurement laws and regulations, cooperative supplier relations, inventory management, information sharing, ensure adequate expertise, effective communication, and customer relations, maintaining confidentiality, continuously improving performance and innovation, adopting information technology, using standard documents in the procurement process, contract management (Magembe *et al.*, 2019). In the Nigerian manufacturing context, both procurement and purchasing functions overlap and rarely exist as two distinct departments (Ogundare and Alalade, 2018).

In the Nigerian manufacturing industry, procurement operations transcend sourcing through the two overlapping processes of direct materials for production and indirect materials for day-to-day, non-production services. In addition to the traditional direct and indirect procurement roles, procurement personnel in Nigerian manufacturing companies perform sourcing functions, fleet and travel management, and marketing related services (Al-Doori, 2019; Popoola, 2019).

2.1.2 Dimensions of Procurement Management

Several dimensions of procurement management practices have been advanced by different authors such as Babatunde *et al.* (2016); Adedokun *et al.* (2017); Erakpotobo (2018); amongst others, which include supplier relationship management, managerial competence, and e-procurement. They are carefully reviewed below.

(i) Supplier Relationship Management

Supplier Relationship Management (also called Vendor Relationship Management) is a set of principles, processes and tools that can assist organization to maximize relationship value with suppliers and minimize risk and management of overhead through the entire supplier relationship lifecycle (Mose, 2015). Supplier relationship management is part of the extended networks which consist of all the relationships between organizations, managers and other employees as they are structured by patterns of co-ordination and control. Supplier Relationship Management has two aspects, which are; Clear commitment between the supplier and the buyer; and the objective of understanding, agreeing and whenever possible, codifying the interactions between them (Adedokun *et al.*, 2017). Good Supplier Relationship Management (SRM) is an effective practice that will allow an organization to:

- a) Identify strategic suppliers based on relative importance (supplier stratification).
- b) Define operational expectation and establish a governance structure and process for internal and supplier interactions across the lifecycle of the supplier relationship.
- c) Define formal processes for management involvement in the relationship.
- d) Clarify internal roles and responsibilities.
- e) Establish processes to effectively manage performance (Yegon *et al.*, 2015).

(ii) Managerial Procurement Competence

Competence has been defined as the ability to perform and conduct a job or a task on the basis of skills, knowledge and work attitude demanded by the job, which is related to effective or superior performance (Wibowo *et al.*, 2019; Saban *et al.*, 2020). Managerial competence refers to applied knowledge and skills, performance delivery, and the behaviour required to organize and get things done. Concepts “competence” or “competency” (“competence” is used in relation to the functional area and the “competency” is used more speaking about behavior, but there are no well-established concepts in use) are used in the 1990s literature of the management strategy, where the emphasis was placed on “core competence” as a key organizational resource that can be used to gain a competitive advantage (Nikolajevaite and Sabaityte, 2016). Katuse and Gaur (2020) argues that managerial competence is a human characteristic, which allows him to perform work duties or better manage the situation. These characteristics are a set of attributes consisting of knowledge, skills, traits, social roles, I-picture and motives. Eliah and Athunami (2020) noted that managers competence comprises improving team work of procurement staff, training of existing and new workforce within the procurement departments, hiring of competent and qualified workforce in the procurement departments and acquainting them with procurement acts and guidelines.

(iii) E-Procurement

E-procurement is a technology designed to simplify implementing goods and services through an electronic network or Electronic Data Interchange (EDI) (Aboelmaged, 2020). E-procurement integrates communication and information systems (web-based) used in the procurement process, including resource search, negotiation, ordering, and purchasing (Croom and Brandon-Jones, 2017). Another definition stated by Gunasekaran *et al.* (2019) state that e-procurement consists of the steps of an internet-based purchasing system. E-procurement refers to internet solutions that facilitate in-company purchases (Poopola, 2019).

According to Davila and Gupta (2023), electronic procurement (e-procurement) is the process of purchasing goods and services that is considered the most critical element in electronic business

operational excellence for large companies. According to Oliveira and Amorim (2021), the definition of e-procurement involves the procurement of goods and services, using the internet or electronic network in its implementation. Some of the objectives of e-procurement include increasing transparency, accountability, improving market, logistics access and business competition, supporting the monitoring and auditing of processes, and meeting the needs for access to the latest information (Ronchi *et al.*, 2020).

The implementation of e-procurement has been discussed from the perspective of procurement businesses. For example, Mali *et al.* (2020) adopted blockchain technology in e-tendering to procure goods and materials. Blockchain in their study is implemented in tendering activities to implement a fair and transparent tendering scheme. In bidding processes, previous studies such as those of Rolas *et al.* (2019) and San Santoso and Bourpanus (2019) discussed the adoption of electronic media, including the internet, intranet, and electronic data interchange (EDI). Moreover, electronic information systems containing lists, types of technical specifications, and prices for certain goods and services from various providers can be provided using e-catalog (Anwar *et al.*, 2018). This would be an effective way for parties to procure goods and materials according to their needs. Finally, in the transaction process, electronic purchasing indicates a positive and significant impact on procurement efficiency (Vaidya and Campbell, 2016).

2.1.3 Concept of Performance in Manufacturing Firms

To Abdiaziz (2019), organizational performance comprises the actual output or results of an organization as measured against its intended outputs (or goals and objectives). According to Maestrini *et al.* (2017) operational performance refers to “set of metrics used to quantify the efficiency and effectiveness of supply chain processes and relationships, spanning multiple organizational functions and multiple firms and enabling supply chain orchestration”. In addition to this, Amarjit *et al.* (2016) described a firm’s performance as a measure of how well a firm uses its assets from its core operations and generates revenues over a given period of time. This measure is thus compared to some given industrial average standard of similar firms in the same industry. In the same vein, Hwang *et al.* (2014) perceived operational performance as firm’s performance measured against standard or prescribed indicators of effectiveness and efficiency. Also, Azim *et al.* (2015) argues that performance refers to the measurable aspects of the outcomes of an organization’s processes, such as reliability, production cycle time, and inventory turns. The aim of every organization is to enhance the performance but for improvement, they must need to measure it accurately first. The operational performance proposed by the study is expressed by customer satisfaction, competitive advantage, cost efficiency, operational efficiency and customer service delivery.

Performance measures can be grouped into two basic types: those that relate to results (outputs such as competitiveness or financial performance) and those that focus on the determinants of the results (inputs such as quality, flexibility, resource utilization, innovation or operational performance) (Solomon and Ayebale, 2017). This suggests that performance measurement frameworks can be built around the concepts of results and determinants. Financial performance is a subjective measure of how well a firm can use assets from its primary mode of business and generate revenues (Araz and Ozkarahan, 2017).

Procurement performance refers to how well procurement objectives are attained (Hwang *et al.*, 2014). The main procurement performance indicator is the extent to which the procurement function enables the organization to get best value for money spent on purchases and supplies (Musau, 2015). While traditionally, costs were the major measure of procurement performance, measuring procurement performance currently requires paying attention to more variables (Public Procurement Oversight Authority (PPOA), 2019). Procurement performance measurement, in modern organizations, involves going beyond costs to consider quality, inventory, supplier relations, risk and customer satisfaction (Shalle *et al.*, 2014). Value for money in the procurement procedures is determined by cost of procurement process, price of commodities, timeliness of procurement and quality of goods or services procured. While cost is an important measure of procurement efficiency, least cost without delivering quality goods renders the procurement process ineffective (Public Procurement Oversight Authority (PPOA), 2019). According to Shalle *et al.* (2014) procurement performance can be measured by focusing on “cost, quality, delivery, flexibility, and technology”. This implies that procurement performance is dependent on how relationships with suppliers are managed to ensure availability of required quality and quantity of supplies in an organization at the right cost, at the right time (Shalle *et al.*, 2014).

2.1.4 Measures of Performance in Manufacturing Firms

The following measures of organizational performance are carefully defined below, as related to procurement management, as suggested by Ogundare and Adalade (2018); Elaho and Ejachi (2019) and Ndanusa and Daniel (2020).

(i) Competitive Advantage

Competitive advantage is defined as the capability of an organization to create a defensible position over its competitors (Li *et al.*, 2019). Aziz (2019) argues that competitive advantage comprises of distinctive competencies that sets an organization apart from competitors, thus giving them an edge in the marketplace. They further add that it is an outcome of critical management decisions. Miltenburg (2015) states that when a manufacturing company can defend and attract customers, that means it has competitive advantage, which today is crucial for manufacturing companies’ survival (Al-Qershi, 2019). A company has competitive advantage whenever it has an edge over rivals in securing customers and defending against competitive forces (Samad *et al.*, 2016). To succeed in building a competitive advantage, a firm must try to provide what buyers will perceive as “superior value” -either a good product at a low price or a “better” product that is worth paying more for.

(ii) Cost Effectiveness

Kinyugo (2014) argued that cost effectiveness deals with cost reduction as well as continuous improvement and change instead of cost containment. The term cost reduction could be used in place of cost efficiency. Cost effectiveness consists of those actions that are taken by managers to reduce costs, some of which are prioritized on the basis of information extracted from the accounting system” (Kinyugo, 2014). Although cost reduction effectiveness seeks to reduce costs, it should not be at the expense of customer satisfaction. Ideally, the purpose is to adopt actions that will both reduce costs and enhance customer satisfaction (Olise and Ojiako, 2018). Hence,

cost efficiency is used to make reduction in operating cost of manufacturing organizations. Operating costs are the expenses which are related to the operation of a business, or to the operation of a device, component, and piece of equipment or facility (Azigwe *et al.*, 2016). They are the cost of resources used by an organization just to maintain its existence.

(iii) Operational Efficiency

This refers to the capability of an organization to deliver products or services to its customers in the most cost-effective manner possible while still ensuring the high quality of its products, service and support (Ahmad *et al.*, 2019). Operational efficiency looks at an organization's capabilities and performance. It also looks at an organization's ability to minimize waste of inputs and maximize resource utilization so as to deliver quality, cheaper products and services to their customers. It is a useful measure utilized in managing the available resources. Azim *et al.* (2015) viewed operational efficiency as the capability of a service sector to deliver products or services to its customers in the most cost-effective manner possible while still ensuring the high quality of its products, service and support.

2.2 Theoretical Framework

The following theories; resource based view theory and transaction cost theory, are reviewed.

2.2.1 Resource Based-View Theory

The resource based theory proposed by Penrose (1959), argue that simultaneously valuable, rare, inimitable and non-substitutable resources can be a source of superior performance and may enable the firm to achieve sustained competitive advantage. The RBV theory indicates that firms' superiority, comparativeness, and advantage in the market environment is determined by the available resources of the company. The theory specifically determines firms' ability and capacity to utilize company resources to achieve desirable results (Barney, 1991). The Resource Based-View theory of the firm is therefore a suitable approach to understanding the competitive dynamics whereby resources are intangible and tangible assets linked to the firm in a semi-permanent way, including: technological, human and physical assets.

However, having resources alone is not sufficient; therefore, RBV theory adds a category of capabilities which result from complex patterns of interactions and coordination between resources (Wong and Karia, 2010). RBV maintains that resources and capabilities are often synergistic in nature and can be more valuable when combined. RBV proposes that firms have different resource endowment and that the manner in which they require, develop, maintain, bundle and apply those leads to the development of competitive advantage and superior performance over time. RBV tenets prescribe that resources and capabilities, for instance bundle of resources need to be valuable, rare, inimitable and organizationally utilizable, for example a firm has complementary resources to leverage and maximize capabilities to drive sustainable competitive advantage. In general, RBV theory indicates that exploiting a firm's non-imitable resources enables a firm to create long-lasting competitive capabilities and to generate a competitive advantage (Paulraj, 2011).

2.2.2 Transaction Cost Economic Theory

The theory of Transaction Cost Economics (TCE) by Williamson (1979) is an economic theory that offers an analytical framework to investigate the contractual relationship governance structure within a supply chain. The theory of Transaction Cost Economics (TCE) examines how company partners working together shield each other from a demanding subsidiary with different relationships (Sternberg and Lubart, 1991). It was the most significant new institutional theory that emphasizes the choice on the predicament of sourcing, whether to outsource or not. A company's sourcing situation is also defined as a company's make-or-buy choice. The two primary drivers of Transaction Cost Economics are uncertainty caused by the external environment and costs, which consist of Coordination costs and Transaction costs, uncertainty and costs, are influenced by the human agent, an individual distinguished through bounded rationality and opportunism, in order to dissect transaction costs (Deng, 1989).

Transaction cost theory tries to reveal why many companies are in existence, and why companies expand or source out deeds to the firms in external environment. The transaction cost theory assumes that majority of firms try to reduce the costs of exchanging resources within the environment and that these firms try to curb the bureaucratic costs of exchanges within the company. Xingxing (2012) further clarify that, the theory refers to the idea of the cost of providing for goods or services if it was purchased in the marketplace rather than from within the firm and elaborate the three concepts that underpin the theory i.e. transaction costs, asset specificity and asymmetrical information distribution. Transaction costs are comprised of search and bargain costs; bargaining and decision costs; and policing and enforcement costs. Asset specificity refers to the relative lack of transferability of assets, e.g. sites, physical assets, human assets, brand names, dedicated assets, etc., intended for use in a given transaction to other uses (Deng, 1989).

2.3 Review of Related Empirical Studies

Armoh *et al.* (2023) study examined the effect of suppliers' relationship appraisal on the performance of industrial firms in Ghana; with views from the employees. The results clearly suggested that firms technical capacity does not constitute firm resources that translate to firm performance. However, firms' financial stability, adherence to systems, conformance to legislation, and supply chains are regarded as firm resources that contribute to the overall performance of the firm. Yehuala (2023) examined the effects of supplier relationship management practices on organizational performance and competitive advantage of large manufacturing companies in Bahir Dar, Ethiopia. The result reveals that supplier relationship management practices lead to enhancing organizational performance and competitive advantage.

Otieno and Jacklyne (2023) examined the moderating effect of Procurement ethics on the relationship between supplier relationship management practices and supply chain performance of selected Kenyan County Companies. Findings revealed that Procurement ethics had a significant moderating effect on the association between supplier relationship management practices and supply chain performance of Kenyan Selected County Companies. Omigie *et al.* (2022) examined how supply chain management impacts the performance of manufacturing organisation in Nigeria. The study found that a positive and statically significant relationship exist

between supply chain and management variables such as procurement outsourcing, information management and order process management and the use of performance manufacturing organization in Nigeria.

Kyalo and Osoro (2022) study was to effect of procurement practices on performance of the manufacturing industry in Nairobi County, Kenya. The study found that procurement process management has a positive and significant influence on performance of manufacturing industry in Nairobi County, Kenya. Adebisi *et al.* (2021) examined the effect of Supply chain management practices on the performance of manufacturing firms professional's experience in Lagos. There is a positive effect of lean production on performance and finally, participative design/engineering was revealed to have a positive effect on performance (proxied by innovation). Masudin *et al.* (2021) examined the impact of e-procurement adoption in Indonesian manufacturing companies. The results indicate that top management support has a significant effect on e-procurement implementation. Hasan and Cross (2020) investigated the effect of supplier development on operational performance of manufacturing firms in Nigeria with particular reference to Dangote Sugar Refinery (DSR). It was revealed that supplier development has statistically significant effect on customer service delivery at Dangote Sugar Refinery Plc.

Elijah and Athunani (2020) examined the influence of staff competence on performance of procurement management units in Tanzanian training institutions, a case of vocational education and training authority head office. The findings revealed that 97.2% of respondents agreed that procurement performance influenced by experienced and skill procurement personnel. Likewise, 83.4% agreed they employ competent and qualified procurement staff. And 97.2% agreed training of employees improve level of competency.

Olapoju (2019) examined the supply chain-management factors that could enhance the organization performance in manufacturing companies in Nigeria. Findings revealed that supply chain management factors enhanced organization performance in manufacturing companies. Duncan (2019) examined the effect of supplier development management practices on organizational performance of manufacturing firms in Kenya. The study found that supplier development can be enhanced by supplier selection, technical capability, and information exchange and supplier evaluation.

In another study, Emmanuel (2018) explored the procurement strategies that managers successfully developed and deployed to improve company performance in Nigeria ceramics manufacturing firms. Findings from the study revealed that procurement strategies needed for cross-functional collaboration, emergencies and downturns, alternatives and competition, applications of information technologies in procurement functions, and control of stock level and vendors' performance.

3.0 METHODOLOGY

This study utilized the survey research design. The reason for the choice of survey research design is that it helps researchers to collect data from respondents regarding their views and knowledge concerning the study variables in order to achieve the study objectives.

The population of this study comprised of two hundred and twenty-one (221) top management, middle management and operating management staff of selected manufacturing firms operating in Makurdi- Benue State and fully registered with Benue State Ministry of Industry, Trade and Investment and membership of the Benue Chamber of Commerce, Industries, Mines and Agriculture.

Since the population of two hundred and twenty-one (221) is of a manageable size, hence all were used in this study (census method). The data for this study was collected through questionnaire administration. The researcher made use of the content and construct validity for this study.

A pilot test was carried out, Cronbach alpha was used for test and re-test to ensure reliability of the instrument. The test-and re-test method is used to test the dependent and independent variables used in the study. This is a way to assess how well one item's score is internally consistent with composite scores from all other items that remain. A Cronbach alpha of 0.806 and above is considered as reliable.

Table 1: Result of reliability test

Reliability and Validity Statistics		
Cronbach's Alpha	Mean Score Based on Standardised Items	No. of Items
0.806	79.05	25

Source: Computed result using SPSS version 24.0

The result of the reliability test of the research instrument shows that the Cronbach Alpha value for the questionnaire is 0.806. This means that the questionnaire was reliable enough for the conduct of this research as it has Cronbach Alpha statistic of above 0.7 as opined by Pallant (2007), that a Cronbach alpha of 0.7 percent and above imply that the data is reliable and can be used for analysis. It thus showed that 80.6% on the scale can be considered reliable with our sample.

Table 2: Reliability test result per construct

Variable	Cronbach Alpha
Supplier Rel. Mgt	.811
E-Procurement(EP)	.805
Managers Comp.	.803
Performance	.805
Average Reliability	.806

Source: Author's computations of extraction from SPSS version 24.0 windows output.

Primary sources of data for this study were obtained mainly by means of questionnaire. The structured questionnaire was the chief instrument used to collect data on procurement management practices as the basis for performance in manufacturing firms in Benue State.

The variables in this study are procurement management practices (independent variable) and performance (dependent variable). The Procurement management practice (independent variable) is made up of three dimensions namely; Supplier Relationship Management, Procurement Method, E-Procurement and Manager Competence. Performance (dependent variable) is measured by operational efficiency, cost effectiveness and competitive advantage.

The model employed for this study is multiple regression analysis model which involves the independent variable (procurement management practices), and the dependent variable (firm performance). Therefore, the following model specifications to test the formulated hypotheses are as follows:

The model for this research is given as

$$FP = f(PM) = (SR, EP, MC) \quad (1)$$

Where

FP = Firm Performance

PM = Procurement Management

SR= Supplier Relationship Management

EP = E-Procurement

MC = Manager Competence

The regression model, thus is given as

$$FP = x + \beta_1 SR + \beta_2 EP + \beta_3 MC + e \quad (2)$$

Where

x = Intercept of the regression

$\beta_1 - \beta_3$ = parameter estimates

e = error term

A priori expectations are: $\beta_1 > 0, \beta_2 > 0, \beta_3 > 0$; it is expected that the analysis based on the model in question will help to test hypothesis H_{01} to H_{03} , answer the three research question for this study and achieve the four objectives.

4.0 RESULTS AND DISCUSSION

A total of two hundred and twenty-one (221) copies of questionnaire were distributed to the respondents in the selected manufacturing firms' chosen for this study, out of which two hundred and one (201) were successfully filled and returned, representing a response rate of 91.0 %; while the other 20 not used were not correctly filled and hence could not be used for analysis.

4.1 Regression Analysis

The model used to test the hypotheses designed for this study, explores the effect of procurement management practices on performance of manufacturing firms in Makurdi, Benue State.

Table 3: Model Summary

Model	R	R Square	Adj.R Square	Std. Error of Estimate	Durbin Watson
1	.897 ^a	.805	.800	0.8900	2.02

a: Predictors (constant) Supplier Relationship Management, E-Procurement, Manager Procurement Competence

b. Dependent variable: Firm Performance

Source: SPSS printout (Version 24.0 for windows output), 2024

Table 4: Regression Coefficient Result

Model	Beta	T	Sig
1 (Constant)	1.060	14.03	.000
Sup. Rel. Mgt.	.803	5.93	.013
E-procurement	.798	6.11	.024
Mgr. Pro. Comp.	.811	4.98	.003

Dependent variable: Firm Performance

Source: SPSS regression print out (version 24.0 for windows output), 2024.

Table 5: ANOVA^b for the Overall Significance of the Model

Model	Sum of squares	Df	Mean square	F	Sig
Regression	141.291	3	47.098	18.55	.001 ^a
Residual	109.729	197	0.5570		
Total	251.020	200			

a. Predictors: (constant); SRM, EPR, MPC

Dependent variable: FP

Source: SPSS regression print out (version 24.0 for windows output), 2024.

Regression Model Explained

In the model, supplier relationship management, e-procurement and managerial procurement competence; were used to predict the firm's performance.

The F-statistics of regression model showed that the result is significant, as indicated by a value of the F-statistic, 18.55 and it is significant at the 5.0 percent level.

The coefficient of determination (R-square), indicates that the model is reasonably fit in prediction, that is, 80.5 % change in manufacturing firms performance was jointly due to supplier relationship management, e-procurement and managerial procurement competence, while 19.5 % unaccounted variations was captured by the white noise error term. It showed that supplier relationship management, e-procurement and managerial procurement competence had significant effect on performance of manufacturing firms in Makurdi, Benue State.

4.3 Test of Hypotheses and Discussion of Findings

(i) Determine the Effect of Supplier Relationship Management on Performance of Manufacturing Firms in Makurdi, Benue State.

The analysis of research question one was to determine the effect of supplier relationship management on performance of manufacturing firms in Makurdi, Benue State. From table 4, the (R^2) statistic was 0.803. Taking into the record the contribution of the explanatory variable in firm performance, from table 5, the beta value for supplier relationship management was 0.803. The beta value apparently indicated that the predictor variable of supplier relationship management had a positive effect on firm performance (t -computed 5.93 > t -critical 1.960, $p=0.013 < .05$). Therefore, the null hypothesis was rejected.

The findings of this investigation agree with Yehuiya (2023), Annoh *et al.* (2023), Otieno and Jacklyne (2023), Omigie and Kubeyinje (2022), Adebisi *et al.* (2021), Hasan and Cross (2020), Ololade (2019), amongst others; who all avers that good supplier relationship and development programs, allow for organizations to enhance their procurement performance. This they further argue, starts from purchasing efficiency and effectiveness in the procurement function in order to change from being reactive to being proactive to realize set performance objectives. Thus, organizations have to work with suppliers to facilitate and realize substantial cost savings and cannot limit such efforts to their firm boundaries. Hence, the specialized competencies residing with suppliers may influence a buying entity's innovativeness, performance and ability to offer high-quality products. Therefore, this study concludes that there is a positive/significant effect of supplier relationship management on performance of manufacturing firms in Makurdi, Benue State

(ii) Investigate the Effect of E-Procurement on Performance of Manufacturing Firms in Makurdi, Benue State.

The analysis of research question two was to investigate the effect of e-procurement on performance of manufacturing firms in Makurdi, Benue State. From table 4, the (R^2) statistic was 0.805. Taking into the record the contribution of the explanatory variable in firm performance, from table 5, the beta value for e-procurement was 0.798. The beta value apparently indicated that the predictor variable of e-procurement had a positive effect on firm performance (t -computed 6.11 > t -critical 1.960, $p=0.024 < .05$). Therefore, the null hypothesis was rejected.

The findings of this investigation also agree with Omigie and Kubeyinje (2022), Kyalo and Osoro (2022), Masudin *et al.* (2021); amongst others; who all avers that the use of information technology (IT) software to drive collaboration in the supply chain network results in reduced inventory carrying costs amongst the supply chain actors, eliminates the delays in decision-making and information sharing processes, and improves organizational structure of the ceramics companies for competitive advantage. Hence, implementation of e-procurement improves performance. They further aver that adopting e-procurement in B2B purchasing transaction enables organization reduce their transaction costs, boost the effectiveness of the internal procurement process and foster coordination between suppliers. Adopting e-procurement can improve the organization's efficiency and effectiveness by automating procurement processes, accelerating the internal process and fostering coordination between organizations. Therefore,

this study concludes that there is a positive/significant effect of e-procurement on performance of manufacturing firms in Makurdi, Benue State

(iii) Ascertain the Effect of Managerial Procurement Competency on Performance of Manufacturing Firms in Makurdi, Benue State.

The analysis of research question three was to ascertain the effect of managerial procurement competency on performance of manufacturing firms in Makurdi, Benue State. From table 17, the (R^2) statistic was 0.805. Taking into the record the contribution of the explanatory variable in firm performance, from table 18, the beta value for managerial procurement competency was 0.811. The beta value apparently indicated that the predictor variable of managerial procurement competency had a positive effect on firm performance (t -computed 4.98 > t -critical 1.960, $p=0.003 < .05$). Therefore, the null hypothesis was rejected.

The findings of this investigation also agree with Omigie and Kubeyinje (2022), Masudin *et al.* (2021), Eliah and Athunami (2020), Olapoju (2019), , amongst others; who all avers that competent managers/employees carry out their activities with effective management of time and resources to meet/exceed expected results within time budget and quality standards. They further argue that competency level of managers is used to integrate selection, training, appraisal and compensation. On the other hand, managerial competencies are used as a strategy to strengthen the link with organizational culture, results, and individual performance by emphasizing competencies that are needed across occupational specialties which helps to the quality of service delivered by an organization, when utilized in procurement process. Therefore, this study concludes that there is a positive/significant effect of managerial procurement competency on performance of manufacturing firms in Makurdi, Benue State.

5.0 SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary

- i. Supplier relationship management has significant/positive effect on firm performance of manufacturing firms in Makurdi, Benue State (Beta = .803, $t = 5.93$, $P = .013$).
- ii. E-procurement has significant/positive effect on firm performance of manufacturing firms in Makurdi, Benue State (Beta = .789, $t = 6.11$, $P = .024$).
- iii. Managerial procurement competency has significant/positive effect on firm performance of manufacturing firms in Makurdi, Benue State (Beta = .811, $t = 4.98$, $P = .003$).

5.2 Conclusion

Procurement management practices have been identified as an important factor that significantly affects firm performance among manufacturing companies in Makurdi. The study concluded that procurement management practices (supplier relationship management, e-procurement and managerial procurement competence) are veritable tools that can propel manufacturing firm performance (in terms of operational efficiency, cost effectiveness, competitive advantage) as they have potentials for enhancing the performance of manufacturing firms through creating a competitive advantage over their competitors.

Procurement management practices can be seen to have implications for firms relationship with suppliers, achieving best optimal procurement method, driving an effective e-procurement practice and enhancing managerial procurement competencies for managers, capable of aiding

the performance of the firm. Hence, procurement management practices have positive and significant effect on the performance of manufacturing firms in Makurdi, Benue State.

5.3 Recommendations

Sequel to the findings and conclusions above, the following recommendations are made:

- i. Management of manufacturing firms should emphasize a more increased supplier relationship management structure that projects a relationship posture, as it will instill confidence and commitment of suppliers and enhance efficiency of firm operations.
- ii. Manufacturing firms should improve their capacity to towards e-procurement through technology and internet based purchasing, so as to maintaining and sustaining continuous flow of inventory, as this will enhance efficiency delivery and sustaining competitiveness.
- iii. Management of manufacturing firms should create commitment to emphasizing increased managerial procurement competency through applied knowledge and skills, as this will assist in improving competitiveness and enhance performance.

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