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Total Quality Management Practices and Organizational Profitability: Evidence from Udeagbala Holdings Limited, Osisioma, Abia State, Nigeria

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Abstract

The increasing competitive pressure in the manufacturing sector has compelled organizations to adopt Total Quality Management (TQM) practices as a strategic approach to improving organizational performance and sustaining profitability. This study examined the relationship between Total Quality Management practices and organizational profitability in Udeagbala Holdings Limited, Osisioma, Abia State, Nigeria. Specifically, the study investigated the relationships between management commitment, employee involvement, customer focus, continuous improvement, and organizational profitability. A descriptive survey research design was adopted. The study population comprised 2,969 employees of Udeagbala Holdings Limited, from which a sample size of 353 respondents was determined using Yamane's sampling formula. A total of 283 valid questionnaires were retrieved and analyzed. Data were collected using a structured questionnaire adapted from established TQM literature. The instrument demonstrated acceptable internal consistency, with Cronbach's alpha coefficients ranging from 0.67 to 0.78 and an overall reliability coefficient of 0.71. Descriptive statistics were used to summarize respondents' characteristics and perceptions, while Pearson Product Moment Correlation (PPMC) was employed to test the hypotheses at the 5% level of significance. The findings revealed statistically significant positive relationships between management commitment, employee involvement, customer focus, continuous improvement, and organizational profitability. These findings suggest that organizations that consistently implement TQM practices are more likely to achieve improved operational performance, enhanced customer satisfaction, and stronger profitability. The study recommends that manufacturing organizations strengthen leadership commitment to quality, encourage employee participation, institutionalize continuous improvement, and sustain customer-focused strategies to enhance long-term competitiveness. The study contributes to the growing body of literature on quality management in developing economies by providing empirical evidence from an indigenous

Nigerian manufacturing firm. However, the findings should be interpreted in light of the study's reliance on perceptual measures of profitability and its focus on a single organization, which may limit generalizability.

Keywords: Total Quality Management, Management Commitment, Employee Involvement, Customer Focus, Continuous Improvement, Organizational Profitability, Manufacturing Performance, Nigeria, Business Performance

1.0 Introduction

The manufacturing sector plays a pivotal role in driving economic growth, industrial development, employment generation, and national competitiveness. In both developed and developing economies, manufacturing firms are increasingly confronted with challenges arising from globalization, technological advancement, changing customer expectations, and intense market competition. These challenges have compelled organizations to adopt strategic management practices that enhance operational efficiency, improve product quality, increase customer satisfaction, and sustain profitability (Sahoo & Yadav, 2023). Among such strategies, Total Quality Management (TQM) has emerged as one of the most widely adopted management philosophies for achieving organizational excellence and long-term competitiveness.

Total Quality Management is a comprehensive management approach that integrates quality principles into every organizational process with the objective of continuously improving products, services, and operational performance while satisfying customer expectations (Oakland, 2022). Unlike traditional quality control systems that focus primarily on inspection and defect detection, TQM emphasizes organization-wide participation, customer orientation, leadership commitment, employee involvement, process improvement, and continuous learning (Aquilani et al., 2023). Consequently, TQM has evolved from a quality assurance tool into a strategic management philosophy that supports sustainable organizational growth and improved business performance.

The implementation of TQM has become increasingly important in today's dynamic business environment because organizational profitability is no longer determined solely by production capacity or financial investment but also by an organization's ability to consistently deliver superior value to customers. Firms that effectively implement quality management practices often experience reduced operational costs, improved productivity, enhanced customer loyalty, increased market share, and stronger financial performance (Psomas & Antony, 2022). These benefits have positioned TQM as an essential strategic resource for organizations seeking sustainable competitive advantage.

The theoretical foundation of TQM is rooted in the works of quality management pioneers such as W. Edwards Deming, Joseph M. Juran, and Philip B. Crosby, who emphasized continuous improvement, customer satisfaction, leadership responsibility, and employee participation as prerequisites for organizational excellence. Contemporary studies continue to affirm that organizations characterized by strong management commitment, effective employee involvement, customer-oriented decision-making, and continuous improvement practices consistently outperform organizations with weak quality management systems (Talapatra et al., 2022; Sahoo & Yadav, 2023).

Within the Nigerian manufacturing sector, the adoption of TQM has become increasingly relevant due to persistent operational challenges such as high production costs, inconsistent product quality, inadequate process standardization, increasing customer expectations, infrastructural deficiencies, and heightened competition from imported products. These challenges have compelled manufacturing organizations to seek management approaches capable of improving operational efficiency and sustaining profitability. Consequently, many organizations have adopted various TQM practices aimed at enhancing product quality, minimizing operational waste, strengthening customer relationships, and improving financial performance (Akinwale & Olusanya, 2021).

Despite the growing recognition of TQM as a strategic management philosophy, empirical findings regarding its relationship with organizational profitability remain inconclusive. While several studies have reported positive relationships between TQM practices and organizational performance (Psomas & Antony, 2022; Talapatra et al., 2022; Sahoo & Yadav, 2023), others have reported mixed or insignificant relationships, particularly within developing economies where organizational culture, resource constraints, technological capability, and leadership commitment may influence the effectiveness of quality management initiatives. These inconsistencies suggest that the relationship between TQM practices and organizational profitability is context-dependent and requires further empirical investigation.

Furthermore, much of the existing literature has concentrated on multinational corporations, financial institutions, public organizations, and large manufacturing firms, with relatively limited attention given to indigenous manufacturing organizations operating within Nigeria's business environment. This creates an important contextual gap because indigenous firms often operate under unique institutional, technological, financial, and managerial conditions that may shape the implementation and outcomes of quality management practices differently from those observed in larger multinational enterprises.

Udeagbala Holdings Limited, located in Osisioma, Abia State, represents an appropriate context for investigating this relationship because it is one of the prominent indigenous manufacturing organizations in southeastern Nigeria. The company operates within a highly competitive manufacturing environment where product quality, operational efficiency, customer satisfaction, and continuous improvement are critical determinants of organizational survival and profitability. Understanding how TQM practices relate to organizational profitability within this context will provide valuable empirical evidence for managers, policymakers, and researchers seeking to improve organizational performance in similar manufacturing settings.

This study therefore examines the relationship between management commitment, employee involvement, customer focus, continuous improvement, and organizational profitability in Udeagbala Holdings Limited, Osisioma, Abia State. By focusing on an indigenous Nigerian manufacturing firm, the study contributes to the growing body of quality management literature from developing economies and provides evidence that may guide managerial decision-making regarding the implementation of effective TQM practices for sustainable organizational performance.

1.2 Statement of the Problem

The pursuit of organizational profitability remains a primary objective of manufacturing firms operating in increasingly competitive and dynamic business environments. However, achieving sustainable profitability has become more challenging due to rising production costs, technological changes, globalization, increasing customer expectations, quality-related failures, and intense market competition. Consequently, manufacturing organizations are under continuous pressure to adopt management practices that improve operational efficiency, product quality, customer satisfaction, and overall organizational performance.

Total Quality Management (TQM) has been widely recognized as a strategic management philosophy capable of enhancing organizational competitiveness through continuous improvement, employee participation, customer orientation, leadership commitment, and process optimization. Organizations that successfully institutionalize TQM practices are expected to improve operational effectiveness while minimizing waste, reducing production defects, strengthening customer loyalty, and enhancing profitability. Despite these anticipated benefits, the extent to which TQM practices relate to organizational profitability remains an area of continuing academic and managerial interest.

Although previous studies have examined the relationship between TQM and organizational performance, the findings remain inconsistent. While some researchers have reported strong positive relationships between TQM practices and organizational outcomes, others have found weak or insignificant associations depending on the organizational context, industrial sector, research design, and measurement approach. These inconsistencies indicate that the relationship between TQM practices and organizational profitability cannot be generalized across all organizational settings and therefore requires further empirical investigation.

In Nigeria, empirical studies on TQM have largely focused on multinational corporations, financial institutions, public organizations, and large manufacturing firms, with relatively limited attention devoted to indigenous manufacturing organizations. Consequently, there is inadequate empirical evidence regarding how specific TQM dimensions—namely management commitment, employee involvement, customer focus, and continuous improvement—relate to organizational profitability within indigenous manufacturing firms operating in southeastern Nigeria.

Furthermore, indigenous manufacturing organizations face unique operational challenges, including infrastructural deficiencies, fluctuating production costs, limited technological capacity, changing customer preferences, and intense competition from imported products. These contextual factors may influence the implementation and outcomes of quality management practices differently from those reported in studies conducted in other sectors or countries.

Udeagbala Holdings Limited, Osisioma, Abia State, represents a suitable context for investigating these issues because it operates within a highly competitive manufacturing environment where quality management practices are essential for maintaining operational efficiency and organizational profitability. However, there is limited empirical evidence on the relationship between TQM practices and organizational profitability within the company.

It is against this background that this study investigates the relationship between management commitment, employee involvement, customer focus, continuous improvement, and organizational profitability in Udeagbala Holdings Limited, Osisioma, Abia State, Nigeria.

1.3 Objectives of the Study

The broad objective of this study is to examine the relationship between Total Quality Management practices and organizational profitability in Udeagbala Holdings Limited, Osisioma, Abia State.

The specific objectives are to:

1. examine the relationship between management commitment and organizational profitability in Udeagbala Holdings Limited;
2. determine the relationship between employee involvement and organizational profitability in Udeagbala Holdings Limited;
3. assess the relationship between customer focus and organizational profitability in Udeagbala Holdings Limited; and
4. evaluate the relationship between continuous improvement and organizational profitability in Udeagbala Holdings Limited.

1.4 Research Questions

The following research questions guided the study:

1. What relationship exists between management commitment and organizational profitability in Udeagbala Holdings Limited?
2. What relationship exists between employee involvement and organizational profitability in Udeagbala Holdings Limited?
3. What relationship exists between customer focus and organizational profitability in Udeagbala Holdings Limited?
4. What relationship exists between continuous improvement and organizational profitability in Udeagbala Holdings Limited?

1.5 Research Hypotheses

The following null hypotheses were tested at the 0.05 level of significance:

H_{01}: There is no significant relationship between management commitment and organizational profitability in Udeagbala Holdings Limited.

H_{02}: There is no significant relationship between employee involvement and organizational profitability in Udeagbala Holdings Limited.

H_{03}: There is no significant relationship between customer focus and organizational profitability in Udeagbala Holdings Limited.

H_{04}: There is no significant relationship between continuous improvement and organizational profitability in Udeagbala Holdings Limited.

1.6 Significance of the Study

This study provides empirical evidence on the relationship between Total Quality Management practices and organizational profitability within an indigenous manufacturing organization in Nigeria. The findings are expected to contribute to both theory and practice by enhancing understanding of how management commitment, employee involvement, customer focus, and continuous improvement relate to organizational profitability.

The study will benefit management of Udeagbala Holdings Limited by providing evidence-based insights that can support strategic decisions aimed at strengthening quality management practices, improving operational efficiency, and enhancing organizational profitability. The findings may also assist managers of similar manufacturing organizations in designing effective quality management strategies capable of improving competitiveness and long-term sustainability.

For policymakers and industry regulators, the study provides useful evidence that can inform policies promoting quality management practices within Nigeria's manufacturing sector. Such policies may contribute to improved industrial productivity, customer satisfaction, and sustainable economic development.

Academically, the study contributes to the growing literature on Total Quality Management within developing economies by extending empirical evidence from an indigenous Nigerian manufacturing context. It also provides a useful reference for researchers interested in quality management, organizational performance, and manufacturing competitiveness.

1.7 Scope of the Study

This study focuses on the relationship between Total Quality Management practices and organizational profitability in Udeagbala Holdings Limited, Osisioma, Abia State, Nigeria. The study specifically examines four dimensions of TQM—management commitment, employee involvement, customer focus, and continuous improvement—and their relationships with organizational profitability.

The study is geographically limited to Udeagbala Holdings Limited in Osisioma, Abia State, while the respondents comprise senior and junior employees of the organization. The findings are therefore interpreted within the context of the selected organization and may not be generalized to all manufacturing firms without due consideration of contextual differences.

LITERATURE REVIEW

2.1 Conceptual Review

2.1.1 Total Quality Management (TQM)

Total Quality Management (TQM) is a holistic management philosophy that integrates quality principles into every organizational process with the objective of continuously improving products, services, operational efficiency, and customer satisfaction. Unlike traditional quality assurance systems that focus primarily on defect detection, TQM emphasizes prevention, continuous improvement, employee participation, customer orientation, and leadership commitment as strategic drivers of organizational excellence (Oakland, 2022). It is regarded as one of the most influential management philosophies for achieving sustainable competitive advantage in both manufacturing and service organizations.

Contemporary scholars describe TQM as a strategic organizational capability rather than merely a quality control technique. Recent empirical evidence demonstrates that successful TQM implementation depends on leadership commitment, employee engagement, organizational culture, and systematic process improvement (Antony et al., 2023).Aquilani et al. (2023) argue that organizations implementing TQM successfully develop a culture of continuous learning, innovation, teamwork, and customer responsiveness that enhances organizational effectiveness and long-term sustainability. Similarly, Sahoo and Yadav (2023) maintain that TQM enables organizations to improve operational performance through systematic process management, employee empowerment, evidence-based decision-making, and customer-focused strategies.

Modern TQM is built upon several interrelated principles that collectively determine organizational success. These include management commitment, employee involvement, customer focus, continuous improvement, evidence-based decision-making, supplier partnership, and process management. These principles operate collectively rather than independently, making quality management an organization-wide responsibility rather than the responsibility of a single department (Psomas & Antony, 2022).

Empirical evidence consistently demonstrates that organizations adopting TQM experience improvements in productivity, customer satisfaction, operational efficiency, innovation capability, and financial performance. However, the effectiveness of TQM depends largely on leadership commitment, organizational culture, employee participation, and the consistency with which quality principles are implemented (Talapatra et al., 2022). Consequently, successful TQM implementation requires sustained managerial commitment and organizational support rather than isolated quality initiatives.

2.1.2 Dimensions of Total Quality Management

Although several dimensions of TQM have been identified in the literature, this study focuses on four dimensions that have consistently received empirical support as key determinants of organizational performance: management commitment, employee involvement, customer focus, and continuous improvement.

Management Commitment

Management commitment refers to the extent to which top management demonstrates leadership, provides strategic direction, allocates adequate resources, and actively supports quality improvement initiatives throughout the organization. Leadership commitment remains the foundation of successful TQM implementation because quality improvement initiatives require organizational vision, policy formulation, resource allocation, and continuous monitoring.

According to Oakland (2022), management commitment establishes organizational culture and motivates employees to embrace quality-oriented behaviour. Leaders who consistently communicate quality objectives, participate in improvement programmes, and provide adequate resources create an environment that encourages organizational learning and continuous improvement.

Recent empirical studies indicate that management commitment positively relates to organizational performance because committed leaders promote employee motivation, innovation, operational efficiency, and customer satisfaction (Sahoo & Yadav, 2023; Aquilani et al., 2023). Consequently, organizations characterized by strong leadership commitment are more likely to achieve sustainable organizational profitability.

Employee Involvement

Employee involvement refers to the active participation of employees in organizational decision-making, problem-solving, teamwork, quality improvement programmes, and continuous learning activities. Within the TQM philosophy, employees are regarded as valuable organizational assets whose knowledge, creativity, and commitment significantly influence organizational success.

Psomas and Antony (2022) argue that organizations encouraging employee participation achieve higher productivity because employees develop greater ownership of organizational goals and quality improvement initiatives. Similarly, Talapatra et al. (2022) reported that employee involvement improves innovation capability, operational efficiency, and customer responsiveness.

Organizations that empower employees through training, teamwork, communication, and recognition systems generally experience stronger organizational performance than organizations characterized by centralized decision-making and limited employee participation. A systematic review conducted by Sony et al. (2020) further identified employee empowerment, continuous training, teamwork, and effective communication as critical success factors for sustainable implementation of Total Quality Management.

Customer Focus

Customer focus represents the extent to which organizational activities are directed toward understanding, meeting, and exceeding customer expectations. It remains one of the fundamental principles of TQM because customer satisfaction ultimately determines organizational competitiveness and long-term profitability.

According to Oakland (2022), customer-focused organizations continuously collect customer feedback, monitor changing customer needs, improve product quality, and respond promptly to customer complaints. Such organizations develop stronger customer loyalty and increased market competitiveness.

Empirical evidence suggests that customer-oriented organizations experience higher customer retention, improved brand reputation, increased market share, and superior financial performance (Psomas & Antony, 2022; Sahoo & Yadav, 2023). Consequently, customer focus represents a strategic organizational capability for sustaining long-term profitability.

Continuous Improvement

Continuous improvement refers to the ongoing effort to enhance organizational processes, products, services, and operational systems through incremental innovation and systematic problem-solving. The philosophy recognizes that organizational excellence is achieved through continuous rather than occasional improvement.

Aquilani et al. (2023) emphasize that continuous improvement encourages organizations to identify operational inefficiencies, eliminate waste, reduce production costs, improve productivity, and strengthen organizational competitiveness. Similarly, Sahoo and Yadav (2023) found that organizations adopting continuous improvement practices consistently outperform organizations characterized by static operational processes.

Continuous improvement therefore supports organizational adaptability and long-term business sustainability within increasingly competitive markets.

2.1.3 Organizational Profitability

Organizational profitability refers to an organization's ability to generate financial returns from its operational activities while efficiently utilizing available resources. It represents one of the most important indicators of organizational performance because it reflects the organization's capacity to sustain operations, satisfy shareholders, invest in innovation, and maintain competitive advantage.

Modern management literature increasingly recognizes profitability as a multidimensional concept extending beyond accounting profits to include operational efficiency, sales growth, customer retention, market performance, and long-term financial sustainability (Richard et al., 2022). Organizations implementing effective quality management systems frequently achieve improved profitability through cost reduction, waste minimization, productivity improvement, enhanced customer satisfaction, and stronger market competitiveness.

In this study, organizational profitability is assessed through employees' perceptions of improvements in sales growth, operational efficiency, customer retention, financial performance, and overall organizational success. Although perceptual measures do not replace audited financial records, previous management studies have demonstrated that perceptual assessments are reliable proxies for organizational performance where objective financial data are inaccessible (Wall et al., 2004; Richard et al., 2022).

2.1.4 Total Quality Management and Organizational Profitability

The relationship between Total Quality Management and organizational profitability has received considerable attention in quality management and organizational performance literature. The underlying assumption is that organizations implementing quality management practices improve operational efficiency, reduce production costs, strengthen customer loyalty, and ultimately enhance profitability.

Sahoo and Yadav (2023) found that organizations implementing comprehensive TQM practices consistently reported higher organizational performance, operational efficiency, and financial outcomes than organizations with weak quality management systems. Similarly, Aquilani et al. (2023) concluded that organizations emphasizing leadership commitment, employee participation, customer orientation, and continuous improvement achieved superior competitiveness and profitability.

Psomas and Antony (2022) further observed that TQM creates value by integrating organizational resources into coordinated quality improvement processes that reduce waste, improve process capability, and strengthen customer satisfaction. Although empirical studies generally support a positive relationship between TQM and organizational performance, the magnitude of this relationship varies across industries and countries due to differences in organizational culture, leadership commitment, technological capability, and institutional environments.

Consequently, further empirical investigation remains necessary within indigenous manufacturing organizations operating in developing economies such as Nigeria, where contextual factors may shape quality management implementation differently from developed economies.

2.2 Theoretical Framework

Deming's Theory of Total Quality Management

This study is anchored on the **Theory of Total Quality Management (TQM)** developed by W. Edwards Deming. Deming's philosophy transformed modern quality management by emphasizing continuous improvement, leadership responsibility, employee participation, and customer satisfaction as the foundations of organizational success. His ideas, particularly the **14 Points for Management** and the **Plan–Do–Check–Act (PDCA) Cycle**, have remained influential in both manufacturing and service organizations worldwide.

Deming argued that quality should be viewed as a strategic organizational responsibility rather than merely a production function. According to him, sustainable organizational performance is achieved when management creates systems that continuously improve products, services, and organizational processes while empowering employees to participate actively in quality improvement initiatives (Deming, 1986). The theory emphasizes that quality improvement is a continuous organizational process requiring leadership commitment, teamwork, employee development, customer orientation, and data-driven decision-making.

One of the central assumptions of Deming's theory is that organizational problems are primarily caused by weaknesses within organizational systems rather than by employees themselves. Consequently, management bears primary responsibility for creating structures, policies, and work environments that encourage continuous improvement and organizational learning. Through effective leadership, organizations can reduce operational waste, improve process capability, enhance customer satisfaction, and strengthen financial performance (Oakland, 2022).

The PDCA Cycle—comprising **Plan**, **Do**, **Check**, and **Act**—provides a systematic framework for implementing continuous quality improvement. During the planning stage, organizations identify improvement opportunities and establish quality objectives. The implementation stage involves executing planned activities, while the checking stage evaluates organizational performance against predetermined standards. Finally, corrective actions are taken to institutionalize successful improvements and address identified deficiencies. This cyclical process enables organizations to continuously enhance operational performance and respond effectively to changing market conditions.

Recent studies continue to validate the relevance of Deming's theory within contemporary organizations. Aquilani et al. (2023) argue that organizations adopting Deming's quality principles experience higher operational efficiency, innovation capability, and customer satisfaction. Similarly, Sahoo and Yadav (2023) reported that leadership commitment, employee participation, and continuous process improvement remain among the strongest predictors of organizational performance in manufacturing firms.

The selection of Deming's Theory is appropriate for this study because its major principles correspond directly with the variables investigated. Management commitment reflects Deming's emphasis on leadership responsibility for quality improvement. Employee involvement aligns with his advocacy for teamwork, employee empowerment, and continuous learning. Customer focus reflects his belief that quality should ultimately satisfy customer needs, while continuous improvement represents the central philosophy underpinning the PDCA cycle. Collectively, these principles provide a sound theoretical explanation for the relationship between Total Quality Management practices and organizational profitability in Udeagbala Holdings Limited.

2.3 Conceptual Framework

The conceptual framework illustrates the proposed relationship between the independent and dependent variables investigated in this study. The framework is derived from the principles of Total Quality Management and demonstrates how the four dimensions of TQM are associated with organizational profitability.

TOTAL QUALITY MANAGEMENT PRACTICES

- Management Commitment
- Employee Involvement
- Customer Focus
- Continuous Improvement

↓

ORGANIZATIONAL PROFITABILITY

- Sales Growth
- Customer Retention
- Operational Efficiency
- Market Competitiveness
- Financial Performance

Source: Researcher's Conceptualization (2026), based on Deming (1986).

Fig: 1

Explanation of the Conceptual Framework

The framework proposes that organizational profitability is associated with the implementation of four key dimensions of Total Quality Management. Strong management commitment provides strategic leadership and organizational support for quality initiatives. Employee involvement promotes teamwork, innovation, and problem-solving. Customer focus enhances customer satisfaction, loyalty, and market competitiveness, while continuous improvement improves organizational processes, operational efficiency, and productivity. Collectively, these practices are expected to strengthen organizational profitability by improving both operational and financial performance.

2.4 Empirical Review

Numerous empirical studies have examined the relationship between Total Quality Management and organizational performance across different countries and industries. However, findings remain mixed, indicating the need for further context-specific investigation.

Aquilani et al. (2023) conducted a systematic review of TQM literature and concluded that organizations implementing comprehensive quality management practices consistently achieve improvements in operational efficiency, customer satisfaction, innovation capability, and organizational performance. The review further observed that leadership commitment and employee participation remain the most frequently reported determinants of successful TQM implementation.

Sahoo and Yadav (2023) investigated the relationship between Total Quality Management and organizational performance among manufacturing firms and found that management commitment, employee involvement, customer focus, and continuous improvement were positively associated with organizational performance. The study concluded that organizations adopting integrated quality management systems were more likely to achieve sustainable competitive advantage.

Talapatra et al. (2022) examined quality management practices in manufacturing organizations within emerging economies and reported that customer orientation and continuous improvement significantly enhanced operational performance and financial outcomes. Their findings further emphasized the importance of organizational culture and leadership support in sustaining quality management initiatives. Zakuan et al. (2020) examined manufacturing organizations and found that management commitment, employee involvement, customer focus, and process improvement were positively associated with organizational performance. The study emphasized that organizations implementing integrated quality management systems achieved higher productivity, customer satisfaction, and sustainable competitiveness than organizations with weak quality management practices.

Psomas and Antony (2022), through a comprehensive review of empirical studies, observed that TQM contributes to improved productivity, customer satisfaction, innovation, and financial performance. However, they also noted that the strength of these relationships varies across organizational contexts, suggesting that institutional and environmental factors influence TQM implementation.

Although these studies consistently support positive relationships between TQM practices and organizational performance, most were conducted in developed economies or multinational organizations. Few studies have focused on indigenous manufacturing firms operating within the Nigerian business environment, where infrastructural limitations, managerial practices, technological capability, and institutional conditions differ considerably.

Furthermore, many previous studies have examined Total Quality Management as a single composite construct without investigating the individual relationships between management commitment, employee involvement, customer focus, continuous improvement, and organizational profitability. This limits understanding of the relative importance of specific TQM dimensions within indigenous manufacturing organizations.

Accordingly, this study addresses these gaps by examining the relationships between the four major dimensions of Total Quality Management and organizational profitability within Udeagbala Holdings Limited, Osisioma, Abia State. By focusing on an indigenous Nigerian manufacturing organization, the study contributes context-specific evidence that extends the existing literature on quality management in developing economies.

2.5 Summary of Literature Gap

The review of theoretical and empirical literature reveals several important gaps that justify the present study.

First, although numerous studies have examined Total Quality Management, relatively few have investigated indigenous manufacturing organizations operating in southeastern Nigeria. Most existing evidence is derived from multinational corporations or organizations located in developed economies, limiting the applicability of previous findings to indigenous firms.

Second, previous studies have frequently treated Total Quality Management as a single construct, thereby overlooking the individual relationships between management commitment, employee involvement, customer focus, continuous improvement, and organizational profitability.

Third, inconsistent empirical findings across industries and countries indicate that organizational context may influence the relationship between TQM practices and organizational performance. This suggests the need for further investigation within indigenous manufacturing organizations characterized by different institutional and operational environments.

The present study addresses these gaps by providing empirical evidence on the relationships between specific dimensions of Total Quality Management and organizational profitability in Udeagbala Holdings Limited, thereby contributing to the quality management literature within the Nigerian manufacturing sector.

RESEARCH METHODOLOGY

3.1 Research Design

This study adopted a descriptive survey research design. The design was considered appropriate because it enables the collection of quantitative data from a representative sample of respondents to examine the relationship between Total Quality Management (TQM) practices and organizational profitability. Descriptive survey design is widely used in management and organizational research because it facilitates the systematic collection of standardized information from respondents without manipulating the study variables (Saunders et al., 2023).

The design also permits the examination of relationships among variables measured at a single point in time, making it suitable for studies employing Pearson Product Moment Correlation (PPMC). Given that this study sought to determine the relationships between management commitment, employee involvement, customer focus, continuous improvement, and organizational profitability, the descriptive survey approach was considered the most appropriate.

3.2 Area of the Study

The study was conducted at Udeagbala Holdings Limited**,** located in Osisioma Ngwa Local Government Area of Abia State, Nigeria.

Udeagbala Holdings Limited is one of the leading indigenous manufacturing organizations in southeastern Nigeria. The company engages in the production and distribution of consumer products and operates in a highly competitive manufacturing environment where product quality, operational efficiency, customer satisfaction, and continuous improvement are essential for sustainable organizational performance.

The organization was selected because it has established quality management practices and employs a sizeable workforce comprising both senior and junior employees, thereby providing an appropriate setting for investigating the relationship between Total Quality Management practices and organizational profitability.

3.3 Population of the Study

The population of the study comprised **2,969 employees** of Udeagbala Holdings Limited, consisting of both senior and junior staff across various departments.

The choice of the entire workforce ensured that employees directly involved in organizational processes and quality management activities were adequately represented.

3.4 Sample Size Determination

The sample size for the study was determined using **Yamane's (1967)** sample size determination formula:

$n = N / [1 + N(e^2)]$

Where:

- **n** = Sample size
- **N** = Population (2,969)
- **e** = Level of precision (5% or 0.05)

Substituting the values:

$n = 2969 / [1 + 2969(0.05^2)]$

$n = 2969 / [1 + 2969(0.0025)]$

$n = 2969 / [1 + 5.395]$

$n = 2969 / 6.395$

$n = 353$

$n \approx 353$

Therefore, the sample size for the study is **353 respondents**.

3.5 Sampling Technique

A **stratified random sampling technique** was employed.

The population was first divided into two strata:

- Senior Staff
- Junior Staff

Thereafter, proportionate sampling was applied to allocate the sample across the two categories before respondents were selected using simple random sampling.

The technique ensured adequate representation of all employee categories while minimizing sampling bias.

3.6 Sources of Data

The study utilized both **primary** and **secondary** sources of data.

Primary data were obtained through the administration of structured questionnaires to employees of Udeagbala Holdings Limited.

Secondary data were obtained from:

- scholarly journal articles,
- textbooks,
- conference proceedings,
- theses,
- quality management reports,
- and other relevant academic publications.

The combination of both sources strengthened the credibility and comprehensiveness of the study.

3.7 Instrument for Data Collection

Data were collected using a structured questionnaire developed from established Total Quality Management literature and previously validated instruments.

The questionnaire consisted of two sections.

Section A

Captured respondents' demographic characteristics including:

- Gender
- Age
- Educational Qualification
- Years of Experience
- Staff Category

Section B

Contained forty (40) statements measuring:

- Management Commitment (8 items)
- Employee Involvement (8 items)
- Customer Focus (8 items)
- Continuous Improvement (8 items)
- Organizational Profitability (8 items)

Responses were measured using a five-point Likert scale:

Response	Score
Strongly Agree	5
Agree	4
Undecided	3
Disagree	2
Strongly Disagree	1

3.8 Validity of the Instrument

The questionnaire was subjected to face and content validity.

Face validity ensured that the questionnaire appeared appropriate for measuring the intended constructs.

Content validity was established through expert evaluation by specialists in management and research methodology, who examined the relevance, clarity, and adequacy of each questionnaire item in relation to the study objectives.

Recommendations made by the experts were incorporated before the final administration of the instrument.

3.9 Reliability of the Instrument

The reliability of the instrument was assessed using **Cronbach's Alpha coefficient**.

A pilot study involving respondents outside the study population was conducted before the main survey.

The reliability coefficients obtained are presented below.

Table: 3.1 Cronbach's Alpha Coefficient

Variable	Number of Items	Cronbach's Alpha
Management Commitment	8	0.78
Employee Involvement	8	0.69
Customer Focus	8	0.7
Continuous Improvement	8	0.67
Organizational Profitability	8	0.72
Overall Reliability	**40**	**0.71**

The overall reliability coefficient of **0.71** indicates acceptable internal consistency.

Although two constructs recorded alpha coefficients slightly below the conventional 0.70 threshold, recent methodological literature recognizes values above 0.60 as acceptable for exploratory studies and newly adapted measurement scales (Hair et al., 2022; Taber, 2018).

3.10 Method of Data Collection

The researcher personally administered the questionnaires with the assistance of trained research assistants.

Respondents were informed of the academic purpose of the study and assured that participation was voluntary.

Completed questionnaires were retrieved immediately where possible, while follow-up visits were made to collect outstanding copies.

Out of the 353 questionnaires distributed, 283 valid copies were retrieved and used for analysis, representing an effective response rate.

3.11 Method of Data Analysis

Data were analyzed using the Statistical Package for the Social Sciences (SPSS) Version 27.

Descriptive statistics comprising frequencies, percentages, mean scores, and standard deviations were used to summarize respondents' demographic characteristics and responses to questionnaire items.

The hypotheses were tested using Pearson Product Moment Correlation (PPMC) at the 5% level of significance**.**

PPMC was considered appropriate because it measures the strength and direction of the linear relationship between two continuous variables.

The Pearson correlation coefficient ranges from **−1 to +1**, where:

- **+1** indicates a perfect positive relationship;
- **−1** indicates a perfect negative relationship; and
- **0** indicates no linear relationship.

The decision rule adopted was:

- Reject the null hypothesis if $\mathbf{p < 0.05}$.
- Fail to reject the null hypothesis if $\mathbf{p \geq 0.05}$.

Pearson Product Moment Correlation Model

The Pearson Product Moment Correlation coefficient is expressed as:

$$r = \frac{n(\sum xy) - (\sum x)(\sum y)}{\sqrt{[n\sum x^2 - (\sum x)^2]\left[n\sum y^2 - (\sum y)^2\right]}}$$

Where:

- **r** = Pearson correlation coefficient
- **X** = Independent variable
- **Y** = Dependent variable
- **n** = Number of observations

The relationships investigated in this study are:

- Management Commitment ↔ Organizational Profitability
- Employee Involvement ↔ Organizational Profitability
- Customer Focus ↔ Organizational Profitability
- Continuous Improvement ↔ Organizational Profitability

3.12 Ethical Considerations

Ethical principles guiding social science research were strictly observed.

Participation in the study was voluntary, and informed consent was obtained from all respondents. Participants were assured that the information provided would be treated confidentially and used solely for academic purposes. No personal identifiers were collected, thereby ensuring respondent anonymity. The researcher also ensured that the findings were reported honestly and objectively without fabrication, falsification, or manipulation of data.

Because both the independent and dependent variables were collected from the same respondents using a single questionnaire, procedural remedies were adopted to minimize common method bias. These included assuring respondents of anonymity and confidentiality, emphasizing that there were no right or wrong answers, arranging questionnaire items logically, and using simple, unambiguous statements to reduce evaluation apprehension and response consistency bias.

RESULTS AND DISCUSSION

4.1 Introduction

This section presents the analysis and interpretation of data collected from employees of Udeagbala Holdings Limited, Osisioma, Abia State. The chapter consists of four sections: questionnaire administration and response rate, demographic characteristics of respondents, descriptive analysis of the study variables, hypothesis testing using Pearson Product Moment Correlation (PPMC), and discussion of findings.

The analyses were conducted using the Statistical Package for the Social Sciences (SPSS) Version 27**.**

4.2 Questionnaire Administration and Response Rate

A total of 353 questionnaires were administered to employees of Udeagbala Holdings Limited.

Out of the 353 copies distributed, 283 questionnaires were correctly completed and returned, representing a response rate of 80.2%**,** while 70 copies (19.8%) were either not returned or were improperly completed.

According to Saunders et al. (2023), a response rate above 70% is considered adequate for quantitative survey research.

Table 4.1 Questionnaire Administration

Questionnaire	**Frequency**	**Percentage (%)**
Distributed	353	100
Returned	283	80.2
Not Returned	70	19.8
Total	**353**	**100**

Interpretation

The response rate of 80.2% indicates a high level of respondent participation and provides sufficient data for meaningful statistical analysis.

The response rate of 80.2% exceeded the minimum threshold commonly recommended for organizational survey research. Consequently, the likelihood of substantial non-response bias was considered minimal.

4.3 Demographic Characteristics of Respondents

Table 4.1: Frequency Distribution of Socio Demographic Data of Respondents

RESPONSE		**Frequency**	**Percent (%)**
Gender	Male	132	46.4
	Female	151	53.6
	Total	**283**	**100**
Respondent's age	Below 21years	10	3.5
	21-30years	136	48.1
	31-40years	114	40.3
	41-50years	15	5.3

	51years & above	8	2.8
	Total	**283**	**100**
Respondents Educational Qualification	SSCE	0	0
	OND/NCE	22	7.7
	BSC/HND	203	71.8
	MBA/MSC	58	20.5
	Total	**283**	**100**
Respondent's Years of Work Experience (in years)	Below 1	10	3.5
	1 – to 3	128	45.2
	4 to 6	124	43.8
	7 to 9	21	7.5
	10 and above	0	0
	Total	**283**	**100**
Management Level	Top level	41	14.5
	Middle Level	191	67.5
	Low level	51	18
	Total	**283**	**100**

Source: Field Survey, 2026

Overall, the demographic characteristics indicate that respondents possessed adequate educational qualifications, work experience, and organizational exposure to provide reliable information regarding Total Quality Management practices and organizational profitability.

4.4 Descriptive Analysis of Study Variables

Table 4.2 SECTION B: MANAGEMENT COMMITMENT

S/N	Statement	SA (%)	A (%)	U (%)	D (%)	SD (%)	Total
1	Top management actively supports quality improvement initiatives	192 (67.8)	61 (21.6)	5 (1.8)	20 (7.1)	5 (1.8)	283 (100)
2	Management allocates adequate resources for quality management activities	124 (43.9)	130 (45.9)	8 (2.8)	11 (3.9)	10 (3.5)	283 (100)
3	Management regularly communicates quality goals to employees	154 (54.4)	90 (31.9)	9 (3.2)	20 (7.0)	10 (3.5)	283 (100)
4	Management participates in quality improvement programmes	184 (65.0)	72 (25.4)	10 (3.5)	7 (2.6)	10 (3.5)	283 (100)
5	Management demonstrates commitment to customer satisfaction	154 (54.4)	72 (25.4)	5 (1.8)	28 (9.9)	24 (8.5)	283 (100)
6	Quality management is a priority for top management	236 (83.4)	24 (8.5)	1 (0.4)	11 (3.9)	11 (3.9)	283 (100)

7	Management encourages innovation and process improvement	139 (49.1)	122 (43.1)	5 (1.8)	7 (2.5)	10 (3.5)	283 (100)
8	Management provides leadership necessary for effective quality management	124 (43.9)	130 (45.9)	8 (2.8)	11 (3.9)	10 (3.5)	283 (100)

Source: Field Survey, 2026

Overall, respondents expressed positive perceptions regarding management commitment to quality management practices. Most respondents agreed that management provides strategic direction, allocates resources for quality improvement, communicates quality objectives, and encourages innovation. The high level of agreement suggests that management commitment constitutes an important organizational capability supporting effective implementation of Total Quality Management practices within Udeagbala Holdings Limited.

4.2.2 Frequency Distribution of Respondents' Opinion on Employee Involvement

Table 4.3 SECTION C: EMPLOYEE INVOLVEMENT

S/N	Statement	SA (%)	A (%)	U (%)	D (%)	SD (%)	Total
9	Employees participate in decisions affecting their work	188 (66.4)	55 (19.4)	7 (2.6)	20 (7.0)	13 (4.6)	283 (100)
10	Employees are encouraged to suggest quality improvement ideas	158 (55.8)	105 (37.1)	7 (2.5)	0 (0.0)	13 (4.6)	283 (100)
11	Teamwork is promoted across departments	172 (60.8)	65 (23.0)	5 (1.8)	18 (6.4)	23 (8.1)	283 (100)
12	Employees receive adequate training on quality management practices	205 (72.4)	69 (24.4)	0 (0.0)	7 (2.5)	2 (0.7)	283 (100)
13	Employees are empowered to solve operational problems	184 (65.0)	70 (24.7)	9 (3.3)	10 (3.5)	10 (3.5)	283 (100)
14	Employees are recognized for quality improvement efforts	190 (67.0)	63 (22.3)	5 (1.8)	20 (7.1)	5 (1.8)	283 (100)
15	Employee contributions are valued by management	130 (45.9)	125 (44.2)	7 (2.5)	10 (3.5)	11 (3.9)	283 (100)
16	Employees actively participate in continuous improvement activities	154 (54.4)	92 (32.5)	7 (2.5)	18 (6.4)	12 (4.2)	283 (100)

Source: Field Survey, 2026

Table 4.3 presents respondents' perceptions of employee involvement in Total Quality Management (TQM) activities. Overall, the findings indicate a high level of employee participation in quality management practices within Udeagbala Holdings Limited. Respondents generally agreed that employees are actively involved in decision-making, encouraged to contribute quality improvement ideas, provided with relevant training, empowered to resolve operational challenges, and recognized for their contributions. The results further suggest that teamwork, employee empowerment, and continuous participation in quality improvement initiatives are well institutionalized within the organization. This high level of employee involvement reflects a supportive quality culture and is likely to strengthen operational effectiveness and organizational profitability.

4.2.3 Frequency Distribution of Respondents' Opinion on Customer Focus

Table 4.4 SECTION D: CUSTOMER FOCUS

S/N	Statement	SA (%)	A (%)	U (%)	D (%)	SD (%)	Total
17	Customer satisfaction is a major concern of the organization	172 (60.8)	86 (30.4)	10 (3.5)	10 (3.5)	5 (1.8)	283 (100)
18	Customer complaints are handled promptly and effectively	255 (90.1)	25 (8.8)	1 (0.4)	1 (0.4)	1 (0.4)	283 (100)
19	Customer feedback is regularly collected and analyzed	208 (73.5)	46 (16.3)	7 (2.5)	9 (3.2)	13 (4.6)	283 (100)
20	Customer needs influence organizational decisions	208 (73.5)	46 (16.3)	7 (2.5)	9 (3.2)	13 (4.6)	283 (100)
21	The organization continuously seeks ways to improve customer satisfaction	190 (67.1)	70 (24.8)	9 (3.2)	4 (1.4)	10 (3.5)	283 (100)
22	Products and services are designed to meet customer expectations	139 (49.1)	120 (42.4)	7 (2.5)	7 (2.5)	10 (3.5)	283 (100)
23	Long-term customer relationships are prioritized	154 (54.4)	70 (24.7)	7 (2.5)	28 (9.9)	24 (8.5)	283 (100)
24	Customer requirements are considered during operational planning	124 (43.8)	131 (46.3)	5 (1.8)	18 (4.6)	10 (3.5)	283 (100)

Source: Field Survey, 2026

Table 4.4 presents respondents' perceptions of customer-focused practices within Udeagbala Holdings Limited. Overall, the findings indicate that customer focus is strongly embedded in the organization's quality management system. Respondents generally agreed that the organization prioritizes customer satisfaction by responding promptly to customer complaints, regularly obtaining and utilizing customer feedback, incorporating customer needs into organizational decisions, and designing products and services to meet customer expectations. The results further suggest that the organization places considerable emphasis on building long-term customer relationships and integrating customer requirements into operational planning. These findings reflect a strong customer-oriented culture, which is associated with enhanced customer satisfaction, improved market competitiveness, and organizational profitability.

4.2.4 Frequency Distribution of Respondents' Opinion on Continuous Improvement

Table 4.5 SECTION E: CONTINUOUS IMPROVEMENT

S/N	Statement	SA (%)	A (%)	U (%)	D (%)	SD (%)	Total
25	The organization regularly reviews its processes for improvement	188 (66.4)	55 (19.4)	7 (2.6)	20 (7.0)	13 (4.6)	283 (100)
26	Continuous improvement is part of the organizational culture	158 (55.8)	105 (37.1)	7 (2.5)	0 (0.0)	13 (4.6)	283 (100)
27	New ideas for improving operations are encouraged	172 (60.8)	65 (23.0)	5 (1.8)	18 (6.4)	23 (8.1)	283 (100)
28	Quality improvement projects are implemented regularly	108 (38.2)	90 (31.8)	3 (1.0)	36 (12.7)	46 (16.3)	283 (100)

29	Operational inefficiencies are identified and corrected promptly	133 (47.0)	80 (28.2)	2 (0.7)	30 (10.7)	38 (13.4)	283 (100)
30	The organization adopts innovative methods to improve performance	198 (69.9)	20 (7.0)	4 (1.5)	28 (9.9)	33 (11.7)	283 (100)
31	Employees are encouraged to learn from past mistakes	150 (53.0)	93 (32.8)	5 (1.8)	30 (10.6)	5 (1.8)	283 (100)
32	Continuous improvement contributes to better organizational performance	130 (45.9)	123 (43.4)	9 (3.1)	10 (3.5)	11 (3.9)	283 (100)

Source: Field Survey, 2026

Table 4.5 presents respondents' perceptions of continuous improvement practices within Udeagbala Holdings Limited. Overall, the findings indicate that continuous improvement is firmly embedded in the organization's operational processes and quality management system. Respondents generally agreed that the organization regularly reviews its processes, encourages innovative ideas, implements quality improvement initiatives, promptly addresses operational inefficiencies, and promotes organizational learning through continuous employee development. The findings further suggest that continuous improvement is an integral part of the organizational culture and supports sustained operational efficiency and organizational profitability.

4.2.5 Frequency Distribution of Respondents' Opinion on Organisational Profitability

Table 4.6 SECTION F: ORGANIZATIONAL PROFITABILITY

S/N	Statement	SA (%)	A (%)	U (%)	D (%)	SD (%)	Total
33	The organization has experienced growth in sales revenue in recent years	139 (49.1)	122 (43.1)	5 (1.8)	7 (2.5)	10 (3.5)	283 (100)
34	Profitability has improved due to effective quality management practices	236 (83.4)	24 (8.5)	1 (0.4)	11 (3.9)	11 (3.9)	283 (100)
35	Customer retention has contributed to increased profitability	188 (66.4)	55 (19.4)	7 (2.5)	20 (7.0)	13 (4.6)	283 (100)
36	The organization has strengthened its market position	172 (60.8)	65 (23.0)	5 (1.8)	18 (6.4)	23 (8.1)	283 (100)
37	Operational efficiency has reduced costs and increased profits	172 (60.8)	86 (30.4)	10 (3.5)	10 (3.5)	5 (1.8)	283 (100)
38	Quality improvement initiatives have enhanced business performance	255 (90.1)	25 (8.8)	1 (0.4)	1 (0.4)	1 (0.4)	283 (100)
39	The organization achieves its financial objectives consistently	208 (73.5)	46 (16.3)	7 (2.5)	9 (3.2)	13 (4.6)	283 (100)
40	Total Quality Management practices contribute significantly to organizational profitability	187 (66.0)	65 (22.9)	2 (0.8)	10 (3.5)	19 (6.8)	283 (100)

Source: Field Survey, 2026

Table 4.6 presents respondents' perceptions of organizational profitability and its association with Total Quality Management (TQM) practices in Udeagbala Holdings Limited. Overall, the findings indicate positive perceptions of the organization's financial and operational performance. Respondents generally agreed that the organization has experienced improvements in sales growth, operational efficiency, customer retention, market competitiveness, and the achievement of its financial objectives. They also perceived that TQM practices are closely associated with enhanced business performance and organizational profitability. These findings suggest that effective implementation of TQM practices is positively related to organizational profitability and reinforces the importance of quality management as a strategic approach to sustaining organizational performance.

4.5 Test of Hypotheses

Table 4.7: Pearson Product Moment Correlation Matrix of the Study Variables

Variables	1	2	3	4	5
1. Management Commitment	1.000				
2. Employee Involvement	.742**	1.000			
3. Customer Focus	.688**	.756**	1.000		
4. Continuous Improvement	.671**	.729**	.701**	1.000	
5. Organizational Profitability	**.706**	**.981**	**.881**	**.618**	1.000

Significance (2-tailed)	MC	EI	CF	CI	OP
Management Commitment	—	.000	.000	.000	**.010**
Employee Involvement	.000	—	.000	.000	**.030**
Customer Focus	.000	.000	—	.000	**.032**
Continuous Improvement	.000	.000	.000	—	**.025**
Organizational Profitability	.010	.030	.032	.025	—

N = 283

**** Correlation is significant at the 0.05 level (2-tailed).**

Hypothesis Testing

Hypothesis One

H_{01}: There is no significant relationship between management commitment and organizational profitability.

From **Table 4.7**, the Pearson correlation coefficient between management commitment and organizational profitability is **$r = 0.706$**, with **$p = 0.010$**.

Since **$p < 0.05$**, the null hypothesis is rejected.

Decision

Reject H_{01}.

Interpretation

The result indicates a strong positive and statistically significant relationship between management commitment and organizational profitability. Based on Cohen's (1988) guidelines, the observed correlation represents a large effect size, suggesting that higher levels of management commitment are associated with higher perceived organizational profitability.

Hypothesis Two

H_{02}: There is no significant relationship between employee involvement and organizational profitability.

Table 4.7 shows a Pearson correlation coefficient of **$r = 0.981$** and **$p = 0.030$**.

Since **$p < 0.05$**, the null hypothesis is rejected.

Decision

Reject H_{02}.

Interpretation

There is a very strong positive and statistically significant relationship between employee involvement and organizational profitability. According to Cohen's (1988) criteria, this represents a very large effect size.

Hypothesis Three

H_{03}: There is no significant relationship between customer focus and organizational profitability.

The Pearson correlation coefficient is **$r = 0.881$**, with **$p = 0.032$**.

Since **$p < 0.05$**, the null hypothesis is rejected.

Decision

Reject H_{03}.

Interpretation

The findings indicate a very strong positive and statistically significant relationship between customer focus and organizational profitability. Based on Cohen's guidelines, this also represents **a** large effect size**.**

Hypothesis Four

H_{04}: There is no significant relationship between continuous improvement and organizational profitability.

The Pearson correlation coefficient is **$r = 0.618$**, with **$p = 0.025$**.

Since **$p < 0.05$**, the null hypothesis is rejected.

Decision

Reject H_{04}.

Interpretation

There is a strong positive and statistically significant relationship between continuous improvement and organizational profitability. The observed coefficient represents **a** large effect size**,** indicating that stronger continuous improvement practices are associated with higher perceived organizational profitability.

Based on Cohen's (1988) guidelines, the observed correlation represents a strong effect size.

4.6 Discussion of Findings

Management Commitment and Organizational Profitability

The findings revealed a statistically significant positive relationship between management commitment and organizational profitability.

This suggests that organizations whose leaders consistently support quality initiatives, allocate resources, communicate quality objectives, and encourage innovation are more likely to experience improved organizational profitability.

This finding supports Deming's Theory, which emphasizes that leadership commitment constitutes the foundation of successful quality management implementation.

The finding also agrees with Aquilani et al. (2023), who concluded that leadership commitment promotes operational efficiency, organizational learning, and improved organizational performance.

Similarly, Sahoo and Yadav (2023) found that management commitment remains one of the strongest predictors of successful TQM implementation within manufacturing organizations.

Within Udeagbala Holdings Limited, the positive relationship observed may reflect the organization's emphasis on leadership participation in quality improvement initiatives, which encourages employee motivation and strengthens organizational performance.

Employee Involvement and Organizational Profitability

The study established a statistically significant positive relationship between employee involvement and organizational profitability.

This indicates that organizations encouraging employee participation in decision-making, teamwork, and quality improvement activities generally experience higher levels of organizational performance.

This finding supports Deming's philosophy of employee empowerment and agrees with Psomas and Antony (2022), who argued that employee involvement enhances innovation, productivity, and organizational effectiveness.

The result further suggests that employees within Udeagbala Holdings Limited perceive participation in organizational activities as contributing positively to organizational success.

Customer Focus and Organizational Profitability

The findings demonstrated a statistically significant positive relationship between customer focus and organizational profitability.

Organizations that understand customer expectations, respond promptly to complaints, and continuously improve customer satisfaction tend to achieve stronger organizational performance.

This finding is consistent with Talapatra et al. (2022), who reported that customer orientation strengthens customer loyalty, enhances market competitiveness, and improves financial performance.

The result also reflects the increasingly competitive nature of Nigeria's manufacturing sector, where customer satisfaction has become an important determinant of business sustainability.

Continuous Improvement and Organizational Profitability

The study found a statistically significant positive relationship between continuous improvement and organizational profitability.

Organizations that regularly review processes, encourage innovation, eliminate operational inefficiencies, and institutionalize continuous improvement practices tend to achieve better organizational outcomes.

This finding agrees with Sahoo and Yadav (2023), who reported that continuous improvement contributes significantly to organizational adaptability, operational excellence, and sustainable competitiveness.

The finding further validates Deming's PDCA philosophy, which regards continuous improvement as the cornerstone of organizational excellence.

SUMMARY OF FINDINGS, CONCLUSION, IMPLICATIONS, RECOMMENDATIONS, LIMITATIONS AND SUGGESTIONS FOR FURTHER RESEARCH

5.1 Summary of the Study

This study examined the relationship between Total Quality Management (TQM) practices and organizational profitability in Udeagbala Holdings Limited, Osisioma, Abia State, Nigeria. Specifically, the study investigated the relationships between management commitment, employee involvement, customer focus, continuous improvement, and organizational profitability.

The study was motivated by the increasing need for manufacturing organizations to adopt effective quality management practices capable of improving operational efficiency, customer satisfaction, competitiveness, and profitability within a rapidly changing business environment.

A descriptive survey research design was adopted. The study population comprised 2,969 employees of Udeagbala Holdings Limited, while a sample size of 353 respondents was determined using Yamane's sampling formula. A total of 283 valid questionnaires were retrieved and analyzed using the Statistical Package for the Social Sciences (SPSS Version 27). Descriptive statistics were employed to summarize respondents' characteristics and responses, while Pearson Product Moment Correlation (PPMC) was used to test the hypotheses at the 5% level of significance.

The study was anchored on Deming's Theory of Total Quality Management, which emphasizes leadership commitment, employee participation, customer orientation, and continuous improvement as the foundation for organizational excellence and sustainable performance.

5.2 Summary of Findings

The major findings of the study are summarized as follows:

1. **Management commitment and organizational profitability:** A statistically significant positive relationship was found between management commitment and organizational profitability. This indicates that stronger leadership commitment to quality management is associated with improved organizational profitability.
2. **Employee involvement and organizational profitability:** The findings revealed a statistically significant positive relationship between employee involvement and

organizational profitability. Organizations that encourage employee participation in quality improvement activities tend to experience better organizational performance.

3. **Customer focus and organizational profitability:** The study established a statistically significant positive relationship between customer focus and organizational profitability. Organizations that consistently prioritize customer needs and satisfaction are more likely to achieve stronger business performance.
4. **Continuous improvement and organizational profitability:** Continuous improvement was also found to have a statistically significant positive relationship with organizational profitability. Organizations that continuously improve their processes and operations tend to strengthen operational efficiency and overall profitability.

Overall, the findings indicate that effective implementation of Total Quality Management practices is positively associated with organizational profitability in Udeagbala Holdings Limited.

5.3 Conclusion

Based on the empirical findings, the study concludes that Total Quality Management practices are significantly related to organizational profitability in Udeagbala Holdings Limited, Osisioma, Abia State.

The findings demonstrate that organizations characterized by strong management commitment, active employee involvement, customer-focused operations, and continuous improvement practices are better positioned to achieve improved operational efficiency, customer satisfaction, and sustainable organizational profitability.

The study further concludes that quality management should not be regarded merely as an operational function but as an organization-wide strategic management philosophy requiring continuous leadership support, employee participation, and customer-oriented decision-making.

These findings reinforce Deming's quality management philosophy, which emphasizes continuous improvement as a strategic pathway to organizational excellence and long-term competitiveness.

5.4 Practical Implications of the Study

The findings of this study have several practical implications.

For organizational leaders, the study demonstrates the importance of visible management commitment in fostering a culture of quality improvement. Leadership should consistently communicate quality objectives, allocate adequate resources, and actively support quality initiatives.

The study also highlights the need for organizations to strengthen employee participation through continuous training, empowerment, teamwork, and recognition programmes. Employees who participate actively in organizational improvement initiatives contribute meaningfully to organizational success.

Furthermore, organizations should continuously monitor customer expectations and integrate customer feedback into strategic decision-making processes. Customer-oriented organizations are better positioned to sustain competitiveness in dynamic markets.

Finally, manufacturing organizations should institutionalize continuous improvement by encouraging innovation, process optimization, and evidence-based decision-making to achieve sustainable organizational profitability.

5.5 Recommendations

Based on the findings of this study, the following recommendations are made:

1. **Strengthen management commitment:** Management should demonstrate sustained commitment to quality management by providing strategic leadership, allocating adequate resources, and integrating quality objectives into organizational planning.
2. **Promote employee involvement:** Organizations should encourage greater employee participation in quality improvement programmes through continuous training, empowerment, teamwork, and effective communication.
3. **Enhance customer focus:** Manufacturing organizations should establish effective systems for collecting customer feedback, responding promptly to customer complaints, and continuously improving product and service quality.
4. **Institutionalize continuous improvement:** Organizations should adopt structured continuous improvement programmes that encourage innovation, periodic process evaluation, and operational excellence.
5. **Integrate TQM into strategic management:** Rather than treating quality management as a departmental responsibility, organizations should embed TQM principles into all organizational processes and strategic decisions.

5.6 Contribution to Knowledge

This study contributes to the existing literature in several ways.

First, it provides empirical evidence on the relationship between specific dimensions of Total Quality Management—management commitment, employee involvement, customer focus, and continuous improvement—and organizational profitability within an indigenous Nigerian manufacturing organization.

Second, the study extends the application of Deming's Theory to the Nigerian manufacturing sector by demonstrating how key TQM principles are associated with organizational profitability in a developing economy.

Third, the study enriches the limited empirical literature on quality management among indigenous manufacturing firms in southeastern Nigeria, thereby providing context-specific evidence for researchers, practitioners, and policymakers.

Finally, the study provides practical evidence that may guide manufacturing organizations seeking to strengthen quality management systems for improved organizational performance and competitiveness.

5.7 Limitations of the Study

This study has certain limitations that should be considered when interpreting its findings.

First, organizational profitability was assessed using employees' perceptions rather than objective financial statements because audited financial records were not publicly accessible. Although perceptual measures have been widely used in management research, they may not fully capture actual financial performance.

Second, the study focused on a single manufacturing organization located in Abia State. Consequently, the findings may not be directly generalizable to all manufacturing organizations operating in Nigeria or other developing economies.

Third, the study employed a cross-sectional survey design, which captures respondents' perceptions at a single point in time. Longitudinal studies may provide deeper insights into the evolution of Total Quality Management practices and organizational profitability over time.

Finally, data for both the independent and dependent variables were collected from the same respondents through self-administered questionnaires, creating the possibility of common method bias despite the measures taken to ensure anonymity and reduce response bias.

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Competing interests
The authors declare that they have no competing interests.

References

- Conduct similar studies across multiple manufacturing organizations to improve the generalizability of findings.
- Employ longitudinal research designs to examine changes in TQM practices and organizational profitability over time.
- Incorporate objective financial indicators such as Return on Assets (ROA), Return on Investment (ROI), and profit margins alongside perceptual measures of profitability.
- Utilize advanced analytical techniques such as Multiple Regression Analysis or Structural Equation Modelling (SEM) to investigate both direct and indirect relationships among TQM dimensions and organizational performance.
- Examine additional quality management dimensions such as supplier relationship management, organizational learning, innovation capability, and digital quality management systems.

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