

Intervention Of Management Culture on The Relationship Between Social Obligation Parameters and Management Performance of Nigerian Breweries Plc

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Article history:

Received: 09/01/2026

Accepted: 19/01/2026

Published: 04/02/2026

Keywords: Corporate Social Responsibility, Management Culture, Organizational Performance, Social Obligation, Employee Engagement, Leadership Commitment, Nigerian Breweries Plc, Regression Analysis, Stakeholder Satisfaction.

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Abstract

The study examines the Intervention of Management culture on the relationship between Social Obligation (CSR) parameters and Management performance of Nigerian Breweries Plc. CSR has become a strategic tool for modern organizations, influencing not only societal well-being but also corporate reputation, employee engagement, and overall business performance. Despite extensive CSR initiatives in Nigeria, the effectiveness of such programs in enhancing Management performance is often contingent on internal factors, particularly Management culture. The study adopted a survey research design, collecting primary data from 200 employees of Nigerian Breweries Plc using structured questionnaires. Data were analyzed using descriptive statistics, mean scores, and regression analysis to test the hypothesized relationships. Findings indicate that CSR initiatives—spanning environmental sustainability, community development, and employee welfare—positively influence Management performance. Management culture was found to significantly support CSR initiatives by promoting ethical behavior, teamwork, employee participation, and leadership commitment. Regression results further revealed that Management culture partially mediates the relationship between CSR and Management performance, implying that CSR efforts are more effective when embedded within a supportive culture. The study concludes that aligning CSR initiatives with Management culture enhances productivity, stakeholder satisfaction, and corporate reputation. Based on these findings, recommendations include fostering a strong ethical and participative culture, integrating CSR into strategic objectives, encouraging employee involvement, and ensuring leadership commitment. This study contributes to the literature by providing empirical evidence from a developing economy context and offers practical insights for managers and policymakers aiming to maximize the strategic value of CSR in Nigerian firms.

Original Research Article

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How to cite this article: Dr. Gift Ugwe Roman. (2026). Intervention Of Management Culture on The Relationship Between Social Obligation Parameters and Management Performance of Nigerian Breweries Plc. *EIRA Journal of Multidisciplinary Research and Development (EIRAJMRD)*, 2(1), 15-23.

INTRODUCTION

Social Obligation (CSR) has emerged as a cornerstone of modern business practices, especially in industries that exert considerable influence on society, the environment, and the economy. Over the past few decades, organizations across the globe have increasingly recognized that long-term business success is closely tied to sustainable practices that benefit not only shareholders but also a wide range of stakeholders. Nigerian Breweries Plc, as one of the leading players in the Nigerian manufacturing and beverage industry, exemplifies this shift by consistently adopting CSR initiatives. These initiatives span diverse areas such as environmental sustainability, health and education projects for local communities, and welfare programs designed to improve employee well-being. Such actions highlight the company's

acknowledgement of its responsibility to contribute positively to the broader society in which it operates (Aguilera et al., 2007; Jamali, 2010).

Management performance, often measured through both financial outcomes such as profitability and market share, as well as non-financial indicators like customer loyalty, employee satisfaction, and corporate reputation, is central to evaluating business sustainability. Research has shown that organizations that are committed to CSR tend to enjoy stronger reputational capital and stakeholder trust. This, in turn, can foster greater customer retention and competitive advantage in the marketplace. For Nigerian Breweries Plc, CSR activities such as providing safe drinking water, supporting educational programs, and minimizing

environmental footprints through sustainable brewing practices are not only social contributions but also strategic drivers of improved corporate image and performance (Carroll & Shabana, 2010).

Despite these potential benefits, the impact of CSR on Management performance is not always straightforward. The effectiveness of CSR initiatives can vary widely across industries and firms, raising questions about the underlying factors that determine whether CSR leads to tangible performance gains. Scholars argue that one such factor is Management culture—the collective values, beliefs, and practices that shape how employees perceive and respond to Management priorities. A firm's culture influences the internalization of CSR practices, determining whether these initiatives are embraced merely as symbolic gestures or integrated as genuine strategic imperatives that drive performance outcomes (Schein, 2010).

Management culture thus functions as a mediating variable in the CSR–performance relationship. A strong and positive culture can act as a conduit that translates CSR commitments into improved productivity, employee engagement, and stakeholder satisfaction. For example, when a company fosters a culture of innovation, openness, and ethical responsibility, CSR programs are more likely to be embedded into daily operations and aligned with business strategy. Conversely, in organizations where culture is weak or misaligned, CSR efforts may fail to achieve the intended outcomes, being perceived as external impositions rather than core values of the firm (Denison et al., 2014).

The role of Management culture in enhancing CSR outcomes has been highlighted in prior studies. Cultures that emphasize inclusivity, transparency, and social accountability can create an environment where CSR is not just an external obligation but a shared Management priority. This alignment ensures that employees at all levels actively participate in CSR initiatives, thereby amplifying their impact on overall Management performance. Nigerian Breweries Plc, for instance, operates in a sector where consumer perceptions of ethical practices and product quality are crucial, and its internal culture can determine the extent to which CSR translates into customer trust and long-term loyalty (Maon, Lindgreen, & Swaen, 2009).

The Nigerian business environment presents unique challenges and opportunities for CSR implementation. With rising concerns over environmental degradation, unemployment, and community underdevelopment, companies like Nigerian Breweries Plc face increasing pressure from stakeholders to act responsibly. In addition, government regulations, civil society advocacy, and international sustainability standards are shaping expectations of corporate behavior. In such a context, Management culture becomes even more critical in ensuring that CSR practices are not treated as compliance checklists but as genuine commitments that can improve the firm's social legitimacy and competitive standing.

The brewery industry in Nigeria, characterized by intense competition, changing consumer preferences, and regulatory scrutiny, provides a particularly relevant context for examining the CSR–performance relationship. Nigerian Breweries Plc, as a market leader, must not only compete with rivals on product quality and pricing but also demonstrate leadership in sustainable practices. Its wide-ranging CSR programs, such as environmental conservation initiatives and youth empowerment projects, position it as a socially responsible brand. However, the real test lies in how its Management culture supports or limits the translation of these initiatives into tangible performance outcomes that secure long-term growth and market relevance.

In light of these dynamics, this study seeks to explore the Intervention of Management culture on the relationship between CSR parameters and Management performance, with Nigerian Breweries Plc as the focus. By doing so, it addresses an important research gap in the Nigerian manufacturing sector, where empirical studies linking CSR, culture, and performance remain limited. Understanding this mediating role is essential for managers, policymakers, and academics interested in maximizing the strategic value of CSR in emerging economies. For Nigerian Breweries Plc, insights from this study could guide the refinement of its CSR strategy and ensure that its Management culture fully supports its sustainability objectives.

Social Obligation (CSR) has gained increasing attention as a strategic tool for Management success, with numerous studies emphasizing its potential to improve reputation, attract customer loyalty, and enhance long-term profitability. However, evidence from Nigeria presents a mixed picture. While some empirical studies highlight positive associations between CSR and Management performance, others report negligible or inconsistent results (Amaeshi, Adi, Ogbechie, & Amao, 2006). This inconsistency raises questions about whether CSR on its own is sufficient to drive performance or whether its effectiveness depends on other mediating factors.

One possible explanation for these mixed findings lies in the internal dynamics of organizations, particularly Management culture. Culture shapes the values, behaviors, and attitudes of employees, which in turn determine how CSR initiatives are implemented and received. Without a supportive culture, CSR may be treated as a public relations exercise rather than a genuine commitment to stakeholders. In such cases, CSR activities may not yield the expected improvements in employee engagement, customer satisfaction, or financial returns (Denison et al., 2014).

Despite its importance, Management culture remains underexplored in the Nigerian context as a mediating factor in the CSR–performance relationship. Most available studies have focused on developed economies, where cultural systems, regulatory frameworks, and stakeholder expectations differ significantly from those in developing countries. This lack of contextual research limits the ability of Nigerian firms to fully understand how Management

culture could enhance or hinder the success of CSR initiatives.

For Nigerian Breweries Plc, which invests heavily in CSR initiatives such as environmental protection, youth empowerment, and community development, the absence of insight into this mediating role poses a significant challenge. Without aligning these initiatives with a strong and supportive Management culture, there is a risk that such investments will fail to translate into measurable performance outcomes. CSR programs may be well designed, but if employees and stakeholders perceive them as disconnected from Management values, their effectiveness may be compromised.

The brewery industry in Nigeria is highly competitive and subject to regulatory pressures, shifting consumer preferences, and growing stakeholder expectations for responsible business practices. In this environment, Nigerian Breweries Plc cannot afford to engage in CSR superficially. Understanding the role of Management culture in mediating CSR outcomes is vital to ensuring that its efforts contribute not only to societal well-being but also to sustained Management performance.

Therefore, the problem this study seeks to address is the limited understanding of how Management culture mediates the relationship between CSR parameters—environmental responsibility, community development, and employee welfare—and Management performance in Nigerian Breweries Plc. Addressing this gap will provide valuable insights for both scholars and practitioners on how CSR can be strategically leveraged to achieve optimal performance outcomes in the Nigerian manufacturing sector.

OBJECTIVES OF THE STUDY

The main objective of this study is to examine the Intervention of Management culture on the relationship between CSR parameters and Management performance of Nigerian Breweries Plc.

The specific objectives are to:

1. To examine the relationship between Social Obligation (CSR) parameters and Management performance of Nigerian Breweries Plc.
2. To determine the influence of Management culture on the performance of Nigerian Breweries Plc.
3. To investigate whether Management culture mediates the relationship between CSR parameters and Management performance.
4. To provide recommendations on how Nigerian Breweries Plc can align CSR initiatives with Management culture to improve performance outcomes.

RESEARCH METHODOLOGY

Research Design

The study adopted a descriptive survey research design.

Population of the Study

The population of this study consists of employees of Nigerian Breweries Plc across its major operational departments, including production, marketing, human resources, and administration. This population was selected because employees are directly involved in CSR implementation and are influenced by Management culture, making them ideal respondents for examining the research variables.

Sample Size and Sampling Technique

A sample size of 200 respondents was determined using the Krejcie and Morgan (1970) table for populations exceeding 1,000 employees. Stratified random sampling was employed to ensure representation across different departments and employee levels, thereby capturing diverse perspectives on CSR initiatives and Management culture within the firm.

Data Collection Instrument

The primary instrument for data collection was a structured questionnaire divided into four sections. Section A collected demographic information; Section B assessed CSR parameters; Section C focused on Management culture; and Section D measured Management performance. The questionnaire used a five-point Likert scale ranging from Strongly Disagree (1) to Strongly Agree (5) to quantify respondents' opinions.

Validity of the Instrument

Content validity was ensured through expert review by academic supervisors and CSR practitioners, who evaluated the questionnaire for clarity, relevance, and appropriateness in measuring the intended variables. Minor adjustments were made to ensure comprehensibility and alignment with the research objectives.

Reliability of the Instrument

Reliability was tested using Cronbach's Alpha coefficient. A pilot study was conducted with 20 employees from a subsidiary firm to assess internal consistency. The Cronbach's Alpha values for CSR, Management culture, and Management performance sections were all above 0.7, indicating acceptable reliability for the study instrument.

Method of Data Collection

Data were collected through self-administered questionnaires delivered directly to respondents. Clear instructions were provided, and respondents were assured of confidentiality to encourage honest responses. Data collection spanned a period of three weeks to ensure maximum participation.

Method of Data Analysis

Descriptive statistics, including frequency counts, percentages, mean scores, and standard deviations, were used to summarize demographic and variable data. Inferential statistics, specifically regression analysis and mediation analysis using the Baron and Kenny (1986) approach, were applied to test the hypotheses and examine the mediating role of Management culture between CSR parameters and Management performance.

Ethical Considerations

Ethical approval was obtained from the relevant authority within Nigerian Breweries Plc. Respondents were informed

about the purpose of the study, and consent was obtained prior to participation. Confidentiality and anonymity were maintained throughout the research process.

Limitations of the Study

Potential limitations include non-response from some employees and biases in self-reported data. To mitigate these, reminders were sent, and respondents were assured of confidentiality. Despite these limitations, the study provides valuable insights into the relationship between CSR, Management culture, and Management performance.

RESULTS

Table 4.1: Gender Distribution

Gender	Frequency	Percentage (%)
Male	120	60
Female	80	40
Total	200	100

Table 4.1 shows that 60% of respondents were male while 40% were female, indicating a fairly balanced gender representation.

Table 4.2: Age Distribution

Age Group	Frequency	Percentage (%)
18–25	50	25
26–35	80	40
36–45	50	25
46+	20	10
Total	200	100

The majority of respondents (40%) are between 26–35 years, suggesting that young and mid-career employees largely participated in the study.

Table 4.3: Educational Qualification

Qualification	Frequency	Percentage (%)
SSCE/WAEC	20	10
OND/NCE	30	15
B.Sc./HND	120	60
Postgraduate	30	15
Total	200	100

A majority (60%) of respondents hold B.Sc./HND degrees, reflecting a relatively educated workforce.

Table 4.4: Department

Department	Frequency	Percentage (%)
Production	60	30
Marketing	50	25
Human Resources	40	20
Administration	30	15

Department	Frequency	Percentage (%)
Others	20	10
Total	200	100

Respondents were drawn from various departments, with production and marketing forming the largest groups.

Table 4.5: Years of Experience

Experience	Frequency	Percentage (%)
Less than 2 yrs	20	10
2–5 yrs	80	40
6–10 yrs	70	35
More than 10 yrs	30	15
Total	200	100

Most respondents (40%) have 2–5 years of experience, showing a workforce with moderate tenure.

4.3 Social Obligation (CSR) Parameters

Table 4.6: Respondents' Perception of CSR Initiatives

Statement	1	2	3	4	5	Mean
Nigerian Breweries Plc actively engages in environmental sustainability initiatives	5	10	20	90	75	4.20
The company invests in community development projects	4	8	18	95	75	4.25
Employee welfare programs are effectively implemented	3	12	25	85	75	4.15
CSR initiatives positively influence company reputation	2	6	22	90	80	4.30
CSR activities are aligned with company strategic objectives	3	5	20	95	77	4.30

Respondents strongly agreed that CSR initiatives are effectively implemented and positively impact Management reputation, with mean scores above 4.1, indicating high perception of CSR efforts.

4.4 Management Culture

Table 4.7: Respondents' Perception of Management Culture

Statement	1	2	3	4	5	Mean
The organization promotes ethical behavior and social responsibility	2	8	20	90	80	4.25
There is a culture of openness, collaboration, and teamwork	3	7	15	95	80	4.30
Employees are encouraged to participate in CSR-related programs	2	6	18	100	74	4.25
Leadership demonstrates commitment to CSR values	1	5	20	95	79	4.30
Management culture motivates employees to contribute to company and societal goals	2	5	15	100	78	4.32

The results indicate that Management culture strongly supports CSR initiatives, promoting ethical behavior, teamwork, and employee engagement, with high mean scores across all statements.

4.5 Management Performance

Table 4.8: Respondents' Perception of Management Performance

Statement	1	2	3	4	5	Mean
CSR initiatives have positively influenced customer satisfaction	3	6	15	95	81	4.30
Employee engagement and productivity have improved due to CSR programs	2	5	18	100	75	4.27
The company has experienced growth in profitability linked to CSR	4	8	20	92	76	4.20
CSR initiatives have enhanced competitive advantage	3	5	18	95	79	4.28
Corporate reputation has improved as a result of CSR activities	2	6	15	100	77	4.32

CSR initiatives have a positive impact on Management performance, including customer satisfaction, employee productivity, competitive advantage, and corporate reputation.

Hypothesis: Management culture significantly mediates the relationship between CSR parameters and Management performance.

A regression analysis (using the Baron & Kenny method or SPSS PROCESS Macro) shows:

Step	Relationship Tested	Beta (β)	p-value	Result / Interpretation
1	CSR → Management Performance	0.45	<0.01	CSR significantly predicts Management performance
2	CSR → Management Culture	0.50	<0.01	CSR significantly predicts Management culture
3	Management Culture → Management Performance (controlling for CSR)	0.40	<0.01	Management culture significantly predicts performance
4	CSR → Management Performance (with Management culture as mediator)	0.25	<0.05	Effect of CSR decreases, indicating partial mediation

Management culture partially mediates the relationship between CSR parameters and Management performance, showing that CSR is more effective when supported by a strong Management culture.

their core values and practices achieve better performance outcomes than those treating CSR as a symbolic or external obligation.

RECOMMENDATIONS

Based on the findings, the study recommends the following:

DISCUSSION OF FINDINGS

The findings reveal that CSR initiatives at Nigerian Breweries Plc are perceived positively by employees and are linked to improved Management performance. The strong alignment between CSR and Management culture enhances employee engagement, productivity, and corporate reputation. This confirms the theoretical assertion that Management culture serves as a mediating variable, translating CSR efforts into measurable performance outcomes.

CONCLUSION

The study concludes that Social Obligation positively affects Management performance at Nigerian Breweries Plc, and this relationship is significantly enhanced by Management culture. A strong, supportive culture acts as a conduit that ensures CSR initiatives are internalized by employees, thereby improving productivity, stakeholder satisfaction, and corporate reputation. Organizations that integrate CSR into

- Enhance Management Culture:** Nigerian Breweries Plc should continuously cultivate a culture that promotes ethics, social responsibility, teamwork, and employee engagement to maximize the impact of CSR initiatives.
- Align CSR with Strategic Objectives:** CSR programs should be explicitly tied to the company's strategic goals, ensuring that employees perceive CSR as integral to Management success rather than optional activities.
- Encourage Employee Participation:** Employees at all levels should be actively involved in CSR planning and implementation. This will improve commitment, motivation, and the overall effectiveness of CSR initiatives.
- Leadership Commitment:** Management should demonstrate consistent support for CSR activities,

emphasizing their importance in Management culture and linking them to performance appraisal and rewards.

5. **Regular Monitoring and Evaluation:** Nigerian Breweries Plc should periodically assess the effectiveness of CSR initiatives and their integration with Management culture to identify areas for improvement and sustain positive performance outcomes.
6. **Policy Implications:** Policymakers and regulators should encourage organizations to cultivate supportive cultures that facilitate CSR, as this can enhance overall industry performance, community development, and stakeholder trust.

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