



Delegation of Authority and Organizational Performance of Nigeria Breweries Plc 9th Mile Corner Enugu, Enugu State Nigeria

Authored by

Nnamani, Juliet Uchechi¹ & Prof. Adonai O. Okonkwo²

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

Abstract

This study examined effect of delegation of authority on organizational efficiency of Nigeria Breweries plc, Ama 9th mile corner Enugu. The objectives of the study were to ascertain the extent of the effect of formal delegation on average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu and determine the effect of specific delegation on time for task accomplishment in Nigeria Breweries Plc, Ama Ninth mile corner Enugu. The descriptive survey research design was adopted in the study. The population of the study was 375 while the sample size of 194 was adopted using the taro Yamane's formula. The data were analysed using frequencies and percentages while the hypotheses were tested using the z-test statistical tool. The findings included that formal delegation affects average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu to a large extent. (X value = 37.36, p value 0.0000 < 0.05) and specific delegation significantly affects time for task accomplishment in Nigeria Breweries Plc, Ama Ninth mile corner Enugu (X value = 40.89, p value 0.0000 < 0.05). This study concluded that delegation of authority has significant positive impact on organizational efficiency of Nigeria Breweries Plc, Ama Ninth mile corner Enugu and it was recommended that organizations should adopt formal delegation and should therefore monitor progress on the job and give guidance where necessary and organizations should also adopt specific delegation and make sure that work assignments are fully understood.

Keywords: Delegation of Authority; Organizational Performance; Nigerian Breweries Plc.; Formal Delegation; Organizational Efficiency

Introduction

Delegation of authority is one of modern trends practiced by managers. Al-Jammal & Al-khasawneh (2019) opine that the functions of delegation of authority include contributing and increasing the level of motivation of employees and achieving positive returns for both an organization with a manager and an employee with a customer. On the level of an organization, it achieves competitive advantage, knowledge inventory, increases the level of productivity and speed in finalizing tasks effectively. On the level of manager, it alleviates functional burdens, gains employees' satisfaction and builds cooperation and trust between manager and employees giving a chance for manager to have full-time for realization of more important work. So, it reduces physical and intellectual efforts exerted by manager and other employees. On the level of an employee, it works on achieving functional empowerment, constructing alternative and administrative leadership, making employees feel self-confidence and motivation for excellence in performance. On the level of customer, it meets the needs of customers rapidly, delivering or providing the service will not be delayed due to delegation authority.

Ijaiya (2000) defines delegation of authority as 'the authorization to undertake activities that would otherwise be carried out by someone in a more senior position'. Cole (2018) describes it as a process whereby a manager or a senior officer cedes or entrusts some of his authority to subordinates or team mates to perform certain tasks or duties on his behalf. They however warned that the manager or the senior officer remains accountable for those tasks or duties to his own superior employees. The definitions above show that delegation exists at organizational, individual and personal level. At the organization level, it has to do with location of decision making and it is reflected in the organizational chart, that is, it provides the structure of the organization. It is also influenced by the size of the organization. In other words the larger the organization the more the need to delegate responsibilities or tasks to various levels throughout the organization (Musenze, et. al., 2014). At the personal level, delegation involves the passing of one's authority and responsibility to fellow workers to act on one's behalf usually because one is unavoidably absent or busy with something else.

No manager or leader can do everything himself. He or she must therefore, delegate a substantial part of his or her authority to subordinates. Delegation is thus, the process of giving authority to subordinates to perform less important tasks. Effective delegation is an essential management tool to achieve the best results. It is argued that as organizations grow increasingly complex due to globalization and expansion in information and communication technologies (ICTs) duties and responsibilities across the organization become less than well defined. Therefore, effective delegation would involve entrusting another person with a task for which the delegator remains ultimately responsible

Statement of the Problem

The consequences of not delegating authority to the subordinates could lead to increase in average cost of operation. Despite the overwhelming importance associated with the practice of delegation of authority such as making subordinates staff to be part of organization decision making process thereby sharing their initiatives, skills, specialize knowledge, competence; a mechanism for motivating subordinates to be more committed to tasks and implement decisions that they are involved any organization that fails to delegate authority to their subordinates may run the risk of increase in average cost of operation.

Furthermore, any firm that fails to delegate authority to their subordinates may encounter an increase in the time for task accomplishment. Delegation of authority to subordinates and other staff in organisations relieve managers from many pressures of work. If delegation of such authority is not effective it could lead to work overload, delayed or inaccurate decisions, stress, mistrust, resentment, and low morale among the staff.

Finally, ineffective delegation of authority could result to increase in rate of defective production. Delegation of authority makes work to be allocated to employees who are capable to the work, thereby reducing the number of product defects. It is based on these anomalies that this study examines delegation of authority and performance of Nigeria Breweries Plc.

Objectives of the Study

The broad objective of the study is to examine delegation of authority and organizational performance. However, the specific objectives include to:

1. Ascertain the extent of the effect of responsibility on average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu.
2. Determine the effect of authority on sales turnover of Nigeria Breweries Plc, Ama Ninth mile corner Enugu

Research Questions

Based on the objectives of the study, the following research questions were asked

1. To what extent does responsibility affect average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu?
2. How does authority affect sales turnover Nigeria Breweries Plc, Ama Ninth mile corner Enugu?

Statement of Hypotheses

In line with the research questions, the following null hypotheses were formulated

1. Responsibility does not affect average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu to a large extent
2. Authority does not significantly affect sales turnover of Nigeria Breweries Plc, Ama Ninth mile corner Enugu.

Significance of the Study

This study will be of great benefit to the management of manufacturing organizations, employees and for future reference materials on this topic.

Management of Manufacturing Firms: Management of manufacturing firms will benefit from this study because through the findings of this seminar paper, they will be able to know the importance of delegating authority to their subordinates for easy accomplishment of task.

Employees: Employees will benefit from this study because they will be more enlightened on their expectations when authority is delegated to them. Finally, this study will serve as a reference material for further studies on this topic.

Scope of the Study

This study covered the effect of delegation of authority on organizational performance. The independent variables covered were responsibility and authority while the dependent variables include average cost of operation and sales turnover. The geographical location of the study is Nigeria Breweries plc Ama Ninth mile corner Enugu while the time scope was between 2015-2022

Review of Related Literature

Conceptual Review

Delegation

Griffins (2017) observed that, delegation is the establishment of a pattern of authority between a superior and one or more subordinates. Specifically, he defined delegation as the process by which managers assign a portion of their total workload to others. He further emphasized that, the primary reason for delegation is to enable the manager to get more work done. Subordinates help ease the manager's burden by doing major portions of the organizations work. In some instances, a subordinate may have more expertise in addressing a particular problem than the manager does.

Authority

This is the institutionalized and legal power inherent in a job role or position that allows the holder of the job to perform his or her responsibilities effectively (Williams, 2020). It is assigned officially and legally. Authority means a particular authorization obtained from a person's higher officer and based on which a person is entitled to do the work in an organization. Arendt (2019) posits that without authorization no person can carry out his duties with full responsibility.

Delegation of Authority

Delegation of authority is viewed by Hellriegel (1999) as the process by which managers assigned to subordinates the right to make decisions and act in certain situations. Additionally, to assigning a task to a subordinate, the manager also gives the subordinate adequate decision-making power to carry out the task effectively (Dugguh, 2018). Yalokwu (2006) defines authority as the power to give orders or the right to act or make a decision. It is the right to take action or make a decision that the managers would otherwise have done. It involves more than just carrying out specified duties according to detailed instructions. Authority legitimizes the exercise of power within the structure and rules of the organization. It enables the subordinate to issue valid instructions for others to follow.

Responsibility

Responsibility is the obligation of a subordinate to properly perform the assigned duty. When a superior assigns a job to his subordinate it becomes the responsibility of the subordinate to complete that job. This means that the word responsibility comes into play only after the job has been assigned. Thus, to assign a job can be called to assign responsibility.

Authority

Authority means the power to take decisions. Decision can be related to the use of resources, and to do or not to do something. The features of authority include that

- i. Authority can be assigned (delegated) to some other person.
- ii. It is related to the post (with the change of post, even authorities change).
- iii. It makes implementation of decisions possible.
- iv. Authority is the key to a managerial job, because a post without authority cannot be a managerial post.

Organization

An organization can be defined as two or more people who work together in a structured way to achieve a specific goal or set of goals (Stoner, 2017). It is the combination of people or individual effort working together in pursuit of certain common purposes called organizational goals (Akpala, 1987). A modern theory definition of an organization is that an organization is a structured process in which individuals interact for objectives (Hicks, 2010).

Performance

Performance can be defined as the accomplishment of a given task measured against preset known standards of accuracy, completeness, cost and speed. Seashore (2019) asserts that performance is the ability to exploit the enterprise environment and scarce resources to purchase its essential function. The criteria for assessing performance are: turnover production costs, productivity, growth, important management, market penetration.

Average Cost of Operation

Operating (Operational) costs are the expenses which are related to the operation of a business, or to the operation of a device, component, piece of equipment or facility (Anderson, 2009). They are the cost of resources used by an organization just to maintain its existence. The formula for average cost of operation is

$$\text{Average Cost} = \frac{\text{Total Cost}}{\text{Quantity}} = \frac{Tc}{Q}$$

Operation Cost = Cost of goods sold + operating expenses.

Sales Turnover

Sales turnover is the total amount of money that a company receives from the sale of products or services in a particular period of time. It is the company's total revenue, the invoice, cash payments and other revenues Benice (2019). Sales turnover represents the value of goods and services provided to customers during a specified time period—usually one year. The term is often just referred to as sales or net sales, which means revenues without VAT. Sales turnover is usually expressed in monetary terms but can also be in total units of stock or products sold. It is often described by being converted into the company's accounting currency.

Theoretical Framework

Agency Theory

This theory was proposed by Jensen and Meckling. Jensen and Meckling (1976) define an agency relationship as a contract by which one or more persons (the principal) hire another person (the agent) to perform some service on their behalf, giving the agent some of their decision-making power. By its nature, the agency relationship is problematic if the principal and the agent's personal interests are divergent. The agency theory is based on two behavioural assumptions. The first assumes that individuals seek to maximize their utility and the second presumes that individuals are likely to benefit from the incompleteness of contracts. Agency relationships are generally more complex and ambiguous (precisely in the sense that the agent is required to serve the interests of the principal) than contractual relations, especially when it comes to the question of ethics. If we stick to the classic version of the agency theory which states that the agent must always act in the interest of the principal, it is assumed that the interests of the principal are always morally acceptable, or that the agent must often act contrary to ethics in order to fulfill its "contract" in the agency relationship. These are positions that obviously do not comply with any workable model of business ethics.

Empirical Review

The empirical review is conducted in line with the specific objectives of the study

Responsibility and Average Cost of Operation

In a study conducted by Duberley (2019) in Massachusetts on the effect of responsibility on average cost of operation in the textile industry, a population of 325 workers was studied using the survey method of research and questionnaire as the major instrument of data collection, the statistical package for social scientist (SPSS Version 20) was used to analyse the data and it was found that responsibility affects average cost of operation of the textile industry to a large extent.

More so, Ratha (2019) carried out a study in New York on the effect of responsibility on the average cost of operation in the pharmaceutical industry, in the study a population of 219 workers was studied using the survey method of research and questionnaire as the major instrument of data collection. The Chi-Square statistical tool was used in the analysis and it was found that responsibility has significant positive effect on the average cost of operation in the pharmaceutical industry.

Furthermore, Brown and Davidson (2019) carried out a study in London on the relationship between responsibility and average cost of operation in the brewery industry, in the study a population of 232 workers was studied using the survey method of research and questionnaire as the instrument of data collection. In the study the spearman rank order correlation coefficient was used to analyze the data and it was found that responsibility has significant positive relationship with the average cost in the brewery industry.

Authority and Sales Turnover

In a study carried out by Pellegrini and Scandura (2020) in Florence, Italy on the effect of authority on sales turnover in the manufacturing industry, a population of 265 workers was studied using the survey method of research and questionnaire as the major instrument of data collection. The regression method of analysis was used in analyzing

the data and it was found that authority has significant positive effect on sales turnover in the manufacturing industry.

More so, Senyuata (2020) carried out a similar study in New Delhi on the relationship between authority and sales turnover in the beverage industry. In the study a population of 284 workers was studied using the survey method of research and questionnaire as the major instrument of data collection. The Pearson Product Moment Correlation Coefficient was used in the analysis and it was found that authority has significant positive relationship with sales turnover in the beverage industry.

Ugoani (2020) carried out a study in Aba on the effect of authority on sales turnover, in the study a population of 322 workers was studied using the survey method of research and questionnaire as the instrument of data collection. The Chi-Square statistical tool was used in the analysis and it was found that authority has significant positive effect on sales turnover in the manufacturing industry

Gap in Empirical Literature

Many studies have been conducted on delegation of authority and performance of organizations but there is a lack of literature on the variables used in this study: Responsibility and authority. Hence, the study covered the gap.

Methodology

Research Design

Research design refers to the procedures, methods and actions employed to develop research (Ikeagwu, 1988). It deals with the strategy for identifying the problem with the data collection method, processing and interpretation in a study. Descriptive survey design was adopted because the study is concerned with the population of the study that must be carefully chosen, clearly defined and specifically delimited in order to set precise parameters for ensuring discreteness to the population.

Area of the Study

The geographical location of the study is Enugu state. Enugu State comprises of seventeen (17) Local Government Areas. The people are predominantly traders and civil servants, with so many markets and government parastatals.

Sources of Data

Data for this study were obtained from the primary and secondary sources of data. The primary source utilizes the questionnaire while the secondary sources of data are those sources of data, which are not the original material of the researcher. They include textbooks, journals, internet materials, seminar etc. mainly from the various libraries in Enugu state.

Population of the Study

The target population is the members of staff of Nigeria Breweries Plc. The population is 375. The breakdown of the population is as follows.

Table 1: Distribution of Population

<i>Department</i>	<i>Population</i>
<i>Production</i>	182
<i>Marketing</i>	131
<i>Administration</i>	47
<i>Finance/Account</i>	15
Total	375

Source: Personnel Audit, Nigeria Breweries Plc, 2023.

Therefore, the population of the study is 375.

Determination of Sample Size

The random sampling technique was used to determine the sample size by using the Taro Yamane's formula, $n = \frac{N}{1+N(e)^2}$ Where n = sample size, N = population of the study, 1 = Mathematical constant, e = error limit.

In this study, the population of the study is 375. The error limit is 5% i.e 0.05 Substituting in the above formula, we have

$$= \frac{375}{1+375(0.05)^2} = \frac{375}{1+375 \times 0.0025} = \frac{375}{1+0.9375} = \frac{375}{1.9375} = 193.555$$

Approximately = 194, therefore, sample size = 194

Sampling Technique

The sampling technique adopted by the study is the random sampling technique. In the random sampling technique, the researcher randomly selected the respondents and could not influence the choice of those selected. The number selected served as a representative of the entire population.

Instruments of Data Collection

The questionnaire was the instrument of data collection. This was carried out with the help of a research assistant and after one day the researcher with the help of the assistant collected the copies of questionnaire.

Validity of the Instrument

Validity of the instrument, means the extent to which the research instrument measures what it is supposed to measure or accomplishes what it is supposed to accomplish. The researcher adopted expert (face) validity where the supervisor scrutinized the questionnaire items to confirm that they are related to the research questions.

Reliability of the Instrument

Reliability refers to the consistency of scores obtained by the same individuals when presented with the same test on different sets of equivalent items, or under other variable examining conditions (Ikeagwu, 1998). The researcher made use test re-tests method in order to ascertain the consistency in the first and second responses. The result of the reliability test was 0.87 which shows a good reliability coefficient.

Method of Data Analysis

The method of data analysis consists of inferential statistics. The descriptive statistics such as percentages, frequency tables and mean were used while the z-test statistics was used to test the hypothesis. The data were presented in tables of frequency, percentages and mean and analyzed using the t-test statistical tool.

Results

Data Presentation

Distribution and Return of Questionnaire:

Table 2: Distribution and Return of Questionnaire

<i>Department</i>	<i>Number of Questionnaire Distributed</i>	<i>Number of Questionnaire Returned</i>	<i>Number of Questionnaire Lost</i>	<i>% of Valid Questionnaire</i>
<i>Production</i>	94	93	1	33.54
<i>Marketing</i>	68	67	1	27.22
<i>Admin</i>	24	24	-	20.25
<i>Finance</i>	8	8	-	8.23
Total	194	192	2	89.24

Source: Field Survey, 2023.

Table 2, shows that out of a total of 94 copies of questionnaire distributed to the production department of Nigeria Breweries Plc, Ama. 1 copy was lost, while 93 copies representing 33.54% of the total copies were returned. Out of a total of 68 copies of questionnaire distributed to the marketing department of Nigeria Breweries Plc, Ama, 1 copy was lost while 63 copies representing 27.22% of the total copies were returned. Out of 24 copies of questionnaire distributed to the admin department of Nigeria Breweries Plc, Ama, no copy was lost while 24 copies representing 20.25% of the total copies were returned. Out of 8 copies of questionnaire distributed to the Account department of Nigeria Breweries Plc, Ama, no copy was lost, while 8 copies representing 8.23% of the total copies were returned. Therefore, the total number of valid questionnaire is 192 copies representing 89.24% of the total copies of questionnaire distributed.

Data Relating to Research Questions

To what extent does responsibility affect average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu?

Table 3: Mean rating of the effect of responsibility on average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu

S/N	ITEMS	SA (5)	A (4)	U (3)	D (2)	SD (1)	Total	Mean
1	It reduces the average cost of operation	53 (28%)	75 (39%)	24 (13%)	22 (11%)	18 (9%)	192	3.64
2	It reduces the cost of purchase of raw materials	62 (35%)	59 (28%)	23 (19%)	25 (10%)	23 (8%)	192	3.79
3	Production can be increased or decreased as delegated	66 (36%)	58 (27%)	22 (24%)	26 (7%)	20 (6%)	192	3.64
4	The cost of raw materials can be minimized as delegated	63 (34%)	57 (30%)	25 (18%)	23 (9%)	24 (8%)	192	3.74

Grand Mean of Table = 3.70

Table 3 shows that 53 respondents representing 28% of the total respondents strongly agree the effect of responsibility on average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu is that it reduces the average cost of operation, 75 respondents representing 39% agree, 24 respondents representing 13% were undecided, 22 respondents representing 11% disagree while 18 respondents representing 9% strongly disagreed with a mean of 3.64

Table 3 shows that 62 respondents representing 35% strongly agree the effect of responsibility on average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu is that it reduces the cost of purchase of raw materials, 59 respondents representing 28% agree, 23 respondents representing 19% were undecided, 25 respondents representing 10% disagree while 23 respondents representing 8% strongly disagree with a mean of 3.79.

Table 3 shows that 66 respondents representing 36% strongly agree that the effect of responsibility on average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu is that it reduces the cost of purchase of raw materials, 58 respondents representing 27% agreed, 22 respondents 24% were undecided, 26 respondents representing 7% disagreed while 20 respondents representing 6% strongly disagreed with a mean of 3.64

Table 3 shows that 63 respondents representing 34% strongly agreed that that the effect of responsibility on average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu is that the cost of raw materials can be minimized as delegated, 57 respondents representing 30% agreed 25 respondents representing 18% were undecided, 23 respondents representing 9% disagreed while 24 respondents representing 8% strongly disagreed with a mean of 3.74.

How does authority affect sales turnover in Nigeria Breweries Plc, Ama Ninth mile corner Enugu?

Table 4: Mean rating of how authority affects sales turnover in Nigeria Breweries Plc, Ama Ninth mile corner Enugu

S/N	ITEMS	SA (5)	A (4)	U (3)	D (2)	SD (1)	Total	Mean
1	It increases sales turnover	61 (32%)	59 (31%)	27 (14%)	23 (12%)	22 (11%)	192	3.59
2	It minimizes the time for production of goods	58 (33%)	62 (29%)	28 (17%)	26 (12%)	18 (9%)	192	3.60
3	It makes maximum use of the time for marketing of the organization's products	61 (32%)	56 (29%)	24 (13%)	31 (16%)	20 (10%)	192	3.56
4	It makes maximum use of the time for accounting works in the organization	57 (30%)	59 (31%)	25 (13%)	30 (16%)	21 (11%)	192	3.53

Grand Mean of Table = 3.66

Table 4 shows that 61 respondents representing 32% strongly agree that authority affects time for task accomplishment in Nigeria Breweries Plc, Ama Ninth mile corner Enugu through reducing the time for task accomplishment in specific departments, 59 respondents representing 31% agree, 27 respondents representing 14% were undecided, 23 respondents representing 12% disagree while 22 respondents representing 11% strongly disagreed with a mean of 3.59.

Table 4 shows that 58 respondents representing 33% strongly agree that authority affects time for task accomplishment in Nigeria Breweries Plc, Ama Ninth mile corner Enugu by minimizing the time for production of goods, 62 respondents representing 29% agree, 28 respondents representing 17% were undecided, 26 respondents representing 12% disagree while 18 respondents representing 9% strongly disagree with a mean of 3.60.

Table 4 Shows that 61 respondents representing 32% strongly agree that authority affects time for task accomplishment in Nigeria Breweries Plc, Ama Ninth mile corner Enugu by making maximum use of the time for marketing of the organization's products, 56 respondents representing 29% agreed, 24 respondents 13% were undecided, 31 respondents representing 16% disagreed while 20 respondents representing 10% strongly disagreed with a mean of 3.56.

Table 4 shows that 57 respondents representing 30% strongly agreed that authority affects time for task accomplishment in Nigeria Breweries Plc, Ama Ninth mile corner Enugu by making maximum use of the time for accounting works in the organization, 59 respondents representing 31% agreed. 25 respondents representing 13% were undecided, 31 respondents representing 16% disagreed while 20 respondents representing 10% strongly disagreed with a mean of 3.53

Test of Hypotheses

Test of hypothesis One

H₀₁: Responsibility does not affect average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu to a large extent

Table 5 shows the contingency table for testing hypothesis one

Table 5: Contingency Table for testing of Hypothesis One

S/N	ITEMS	SA (5)	A (4)	U (3)	D (2)	SD (1)	Mean	Std.
1	It reduces the average cost of operation	53 (28%)	75 (39%)	24 (13%)	22 (11%)	18 (9%)	3.64	1.10
2	It reduces the cost of purchase of raw materials	62 (35%)	59 (28%)	23 (19%)	25 (10%)	23 (8%)	3.79	1.08
3	Production can be increased or decreased as delegated	66 (36%)	58 (27%)	22 (24%)	26 (7%)	20 (6%)	3.64	1.09
4	The cost of raw materials can be minimized as delegated	63 (34%)	57 (30%)	25 (18%)	23 (9%)	24 (8%)	3.74	1.07
Grand Mean of Table = 3.70		Associated Standard Deviation =1.09						

The cluster mean of 3.70 > 3.00 (Likert mean) and associated standard deviation of 1.09 < 1.581 (Likert standard deviation) indicates that the out listed are the extent of the effects of responsibility on average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu

Level of Significance (α) = 0.05, Test statistic: One-sample $t = \frac{\bar{x} - \mu_0}{\frac{s}{\sqrt{n}}} = 37.36$, P-value = 0.0000

Decision rule: Reject H_0 if p-value ≤ 0.05 , otherwise do not reject. OR reject H_0 If the calculated value > the critical table value, otherwise, do not reject.

Interpretation: The one-sample t-test result with t-statistic value of 37.36 and associated probability value of 0.0000 < 0.05 shows that responsibility affects average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu to a large extent

Test of Hypothesis Two

H_{01} : Authority does not significantly affect sales turnover in Nigeria Breweries Plc, Ama Ninth mile corner Enugu.

Table 6 reveals the contingency table for testing hypothesis two

Table 6: Contingency Table for testing of Hypothesis Two

S/N	ITEMS	SA (5)	A (4)	U (3)	D (2)	SD (1)	Mean	Std
1	It reduces the time for task accomplishment in specific department	61 (32%)	59 (31%)	27 (14%)	23 (12%)	22 (11%)	3.59	1.09
2	It minimizes the time for production of goods	58 (33%)	62 (29%)	28 (17%)	26 (12%)	18 (9%)	3.60	1.11
3	It makes maximum use of the time for marketing of the Organization's products	61 (32%)	56 (29%)	24 (13%)	31 (16%)	20 (10%)	3.56	1.12
4	It makes maximum use of the time for accounting works in the organization	57 (30%)	59 (31%)	25 (13%)	30 (16%)	21 (11%)	3.53	1.10
Grand Mean of Table = 3.57		Associated Standard Deviation= 1.10						

The cluster mean of 3.57 > 3.00 (Likert mean) and associated standard deviation of 1.10 < 1.581 (Likert standard deviation) indicates that the out listed are the effects of authority on sales turnover in Nigeria Breweries Plc, Ama Ninth mile corner Enugu.

Level of Significance (α) = 0.05

Test statistic: One-sample t $= \frac{\bar{x} - \mu_0}{\frac{s}{\sqrt{n}}} = 40.89$

P-value = 0.0000

Decision rule: Reject H_0 if p-value ≤ 0.05 , otherwise do not reject. OR reject H_0 if the calculated value $>$ the critical table value, otherwise, do not reject.

Interpretation: The one-sample t-test result with t-statistic value of 40.89 and associated probability value of 0.0000 $<$ 0.05 shows that authority has significant positive effect on sales turnover in Nigeria Breweries Plc, Ama Ninth mile corner Enugu.

Discussion of Findings

Responsibility affects average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu to a large extent

Responsibility affects average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu to a large extent. The evidence is shown in the (X value = 37.36, p value 0.0000 $<$ 0.05). In the empirical review conducted by Duberley (2019) in Massachusetts on the effect of formal delegation on average cost of operation in the textile industry, although both studies were conducted using different analytical method and different locations, it was found that responsibility affects average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu to a large extent

Authority significantly affects sales turnover in Nigeria Breweries Plc, Ama Ninth mile corner Enugu

Authority significantly affects sales turnover in Nigeria Breweries Plc, Ama Ninth mile corner Enugu. The evidence is shown in the (X value = 40.89, p value 0.0000 $<$ 0.05). In the empirical review conducted by Pellegrini and Scandura (2020) in Florence, Italy on the effect of specific delegation on time for task accomplishment in the manufacturing industry, the study had different population but it was discovered that authority significantly affects time for sales turnover in Nigeria Breweries Plc, Ama Ninth mile corner Enugu.

Summary of Findings

- i. Responsibility affects average cost of operation of Nigeria Breweries Plc, Ama Ninth mile corner Enugu to a large extent (X value = 37.36, p value 0.0000 $<$ 0.05).
- ii. Authority significantly affects sales turnover in Nigeria Breweries Plc, Ama Ninth mile corner Enugu (X value = 40.89, p value 0.0000 $<$ 0.05).

Conclusion

No manager or leader can do everything himself. He or she must therefore, delegate a substantial part of his or her authority to subordinates. Effective delegation is an essential management tool to achieve the best results. It is argued that as organizations grow increasingly complex due to globalization and expansion in information and communication technologies (ICTs) duties and responsibilities across the organization become less than well defined. Therefore, effective delegation of authority would involve entrusting another person with a task for which the delegator remains ultimately responsible. This study concluded that delegation of authority has significant positive impact on organizational efficiency of Nigeria Breweries Plc, Ama Ninth mile corner Enugu.

Recommendation

The study recommends that organizations should

1. Adopt responsibility as a component of delegation and should therefore mentor progress on the job and give guidance where necessary.
2. Adopt authority and make sure that work assignments are fully understood

Contribution to Knowledge

The study made some contributions to knowledge. This included:

1. **Location:** Based on the researcher's knowledge, many studies on this topic have not been conducted in the Eastern part of Nigeria but this study was conducted in Enugu State, South East Nigeria.
2. **Design:** The researcher adopted the survey research method on the subject matter (impact of delegation on efficiency of Nigeria Breweries plc) unlike other researchers that used Ex-post Facto research method and experimental research method.
3. **Variables:** The following constructs were adopted responsibility and authority. This could be compared with studies conducted by other researchers where they used informal delegation and general delegation
4. **Analytical Tool:** The researcher adopted the z-test statistical tool in the analysis. Other researchers that have carried out similar studies used the chi-square and Pearson product moment correlation.

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