



Effect of Flexible Work-Arrangement on the Performance of Food and Beverage Manufacturing Firms in Ebonyi State

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Abstract

The study evaluated the effect of flexible work-arrangement on the performance of food and beverage manufacturing firms in Ebonyi State. The specific objectives were to; examine the effect of flextime on the output; ascertain the effect of part-time work on the profitability of food and beverage manufacturing firm in Ebonyi State. The area of the study was Ebonyi State. The study used the descriptive survey design approach. The primary source of data was the administration of questionnaire. The population of the study was one thousand five hundred eighty-seven (1587) employees. The sample size of three hundred and nine (309) was adopted using Ferund and Williams formula. Two hundred and sixty eighty (268) employees returned their questionnaire and accurately filled. That gave 88 percent response rate. Data was presented and analysed by mean score (3.0 and above agreed while below 3.0 disagreed) and standard deviation using Sprint Likert Scale. The hypotheses were analysed using Z - test statistic tool. The findings indicated Flextime had positive significant effect on the output $Z(95, n = 268), 5.742 < 9.896 = p. < 0.05$ and Part-time work had positive significant effect on the profitability of food and beverage manufacturing firm in Ebonyi State, $Z(95, n = 268), 7.330 < 9.712 = p. < 0.05$. The study concluded that flextime and part-time had positive significant effect on the output and profitability of food and beverage manufacturing firms in Ebonyi State. The study recommended among others that the management should provide the employees with better sustainability and considerable opportunities that allows employees to choose when to start and end time for their workday. This will enable them put in their best.

Keywords: Flexible Work-Arrangement; Performance; Food and Beverage Manufacturing Firms; Ebonyi State

Introduction

The 21st century is also called the era of globalization. One of the characteristics of this era is a condition where world competition occurs. One of the strategies that companies need to prepare to face this competition is reliable and highly competent human resources (HR) so that they can compete at the world level. In facing free trade competition, companies must deal with changes in the workforce or a new generation that will dominate the world of work (Lulu, Mahlia and Ria, 2020). Employees are the most valuable resource to any organization and it is important that they perform optimally. It translates into good service delivery and interaction which affect every area of the firm. To achieve this, firms need to make policies that will encourage employee performance. The demand of an organization's service depends on the level of quality service received by the customers. For a history competitive, service industry like the deposit money bank, business success is dependent almost entirely on their employee's performance.

Flexible work arrangements have been interpreted as organizational policies or plans that influence when, where, and how long employees engage in work-related tasks (Peretz, Fried, and Levi, 2018). Flexible work arrangements are often considered a win-win management practice for both the organization and its employees. Flexible work arrangements provide the organization with better sustainability while presenting considerable opportunities and challenges to its employees. Flexible working practices and changing workplaces lead to role ambiguity for employees Zhang, Hong and Smith, (2022), bring a larger workload and more responsibilities and increase work-family conflicts and turnover intentions (Rubery, Keizer and Grimshaw, 2016). In addition, remote communication is more likely to cause employees' emotional exhaustion, leading to a decrease in work enthusiasm and engagement. It affects employees' work attitudes, work behaviours, physical and mental status, career development, etc. Flexible work arrangements are considered a challenge to traditional corporate philosophy.

Statement of the Problem

The fast pace of economic development in the 20th century across the globe has created new endeavours for the organizations. Employees need a comfortable environment for high performance. Flexi working arrangements are tailored according to the type, line and structure of the organization. The flexibility of work enables employees be satisfied and hence low job turnover. Flexible work also drives employee engagement; and engaged employees are more enthusiastic, energetic and have better physical health.

The study of flexible work arrangements tends to give employees greater autonomy and control over their work rather than having to adhere to strict schedules and office policies, employees are able to design their workdays in a way that works best for them. The problem facing the study were poor flextime, and part-time. This can lead to increased motivation, as employees feel more invested in their work and more responsible for its outcomes. Moreover, employees who feel trusted and respected by their employers are more likely to feel satisfied with their jobs and remain with their companies for longer periods of time.

Flexible work arrangements can provide many benefits to employees, including improved work-life balance, increased autonomy, and reduced commute times. These benefits can lead to increased motivation and job satisfaction, as well as improved retention rates. Most organization recognise that flexible work arrangements can also present challenges, and to work proactively to address these challenges in order to maximise the benefits of flexible work for both employees and the organisation as a whole. However, the study examines effect of flexible work-arrangement on the performance of food and beverage manufacturing firms in Ebonyi State.

Objectives of the Study

The main objective of the study was to evaluate the effect of flexible work-arrangement on the performance of food and beverage manufacturing firms in Ebonyi State. The specific objectives were to;

- i. Examine the effect of flextime on the output of food and beverage manufacturing firm in Ebonyi State.
- ii. Ascertain the effect of part-time work on the profitability of food and beverage manufacturing firm in Ebonyi State.

Research Questions

The following questions guided the study;

- i. What is the effect of flextime on the output of food and beverage manufacturing firm in Ebonyi State?
- ii. What is the effect of part-time work on the profitability of food and beverage manufacturing firm in Ebonyi State?

Statement of the Hypotheses

The following hypotheses guided the study;

- i. Flextime has effect on the output of food and beverage manufacturing firm in Ebonyi State
- ii. Part-time work has effect on the profitability of food and beverage manufacturing firm in Ebonyi State?

Scope of the Study

The study focuses on effect of flexible work-arrangement on the performance. It was cover in food and beverage manufacturing firms in Ebonyi State. The scope was based on flextime on the output; and part-time work on the profitability of food and beverage manufacturing firm in Ebonyi State.

Significance of the Study

The study benefits both employee and organization because it allows them to have greater control over their schedules, enabling them to better balance their work and personal life. This flexibility can reduce the stress and time constraints associated with commuting, leading to improved overall well-being. The study provides employees with job satisfaction, better health, increased work-life balance, and less stress. It allows employees to fix their schedule according to the time of day they perform better, boosting employee productivity and engagement. It increase job satisfaction by allowing your employees to work from home or with a flexible schedule

Review of the Related Literature

Conceptual Review

Flexible

Flexible is being free. Flexibility means being able to quickly adapt to new circumstances as they arise. An employee who is flexible can change their plans to navigate or overcome unanticipated obstacles. An employer can encourage this way of thinking by giving employees the freedom to choose how they work including their own schedules and work locations, things that can be supported by flexible offices. If the events of the past year have taught us anything about how and where we work, it's that fostering an ability to deal with unexpected situations has benefits in all facets of our lives the professional and personal (Steve, 2021). A flexible mindset is an attitude that responds well to change. A flexible workplace is an environment that encourages that kind of mindset. The working patterns of flexible employees can fall outside traditional office hours, locations, or job responsibilities. The most basic form of flexible working can be as straightforward as choosing your own start and finish times. But a flexible workplace can also involve novel employment arrangements such as job sharing, remote working, and condensed workweeks (Steve, 2021).

Flexible working is an arrangement where employees can choose their own working hours and patterns. It can be done in several ways, such as working from home, part-time, or compressed hours. Flexible working is becoming increasingly popular in today's workforce, as it offers several benefits for employees and employers (Vreede, 2023). Flexible working has many benefits, such as increased productivity, lower absence levels, and improved work-life balance. It can also help attract and retain talent, as more and more people are looking for flexible workplaces. Flexible working' refers to an employment arrangement that allows employees to work when, where, for how long, and for how long they want. Additionally, flexible working helps to better match resources with demand, such as providing 24-hour customer service.

Improved employee job satisfaction and well-being result in indirect business benefits. Studies indicate that flexible workers are happier, more committed, and more likely to put forth discretionary effort than those who do not do so. According to a study, flexible working can reduce absence rates, support mental health, and make it easier for employees to manage disabilities and long-term health problems. With changing employee expectations about jobs, careers, and work-life balance, flexible working options can also appeal to employees and recruits (Vreede, 2023).

Work

Work is done on an object when a force moves the object a certain distance. The amount of work done can be calculated. Work is the product of the component of the force in the direction of the displacement and the magnitude of this displacement (Byju's, 2024). Work is to optimize the interaction between employees, equipment and information to enhance the cost of efficiency of work processes while at the same time maintaining the performance, motivation and skills of employees (Mike, 2021). Work is defined as the product of external force acting on an object and the displacement the force has caused. It is considered as a measure of energy that's transferring in or out of an object, and it can either be positive, negative, or even zero (Ghadban and Froedl, 2023).

Arrangement

Arrangement is the way that things or people are organized for a particular purpose or activity. An Arrangement is a plan for how something will happen, and is a way that things or people are organised for a particular purpose or activity. Arrangement refers to the composition or collection of visual elements in an artwork. The mode of arranging those objects is based on the artistic principles. The elements may include design, form, visual ordering or formal structure depends upon the situation (Yundle, 2024).

Flexible Work Arrangement

Flexible working arrangement relates to an organization working arrangement in terms of working time, working location and pattern of working. Flexible working arrangements like flexible part time, shift work, compressed work hours and job sharing are often used to help employees in balancing their family and work-life during 'core hours' which is usually fixed or a period between the latest permissible starting time and earliest permissible finishing time (Kipkoeh, 2017). Flexible Work Arrangement (FWA) is generally known by the public as all work practices arranged outside the traditional way of working (Riza and Pusparini, 2022). Work flexibility in question can be in the form of flexibility regarding working time and the location we work. In addition, the development of technology that exists today makes workers free from working hours and fixed work locations (Riza and Pusparini, 2022). One of the advantages of work flexibility implementation is improving both company and employee performance. Flexible working hours can have a positive and high impact on the performance of organization employees (Abid and Barech, 2017). In addition to influencing employee performance, FWA is also proven to positively influence and affect increasing employee engagement. Engagement is a positive, satisfying, work-related state of mind characterized by vigour, dedication, and absorption. Flexible work arrangements provide employees with a greater degree of control over where and when the organization allows employees to perform their work tasks, leading to potential improvements in job satisfaction autonomy performance and organizational identification (Chen, Zhang, Sanders, Xu, 2018; and Wang and Xie, 2023).

Chung & Tijdens (2012) outline three components of flexible work arrangement as part-time, overtime, and long-term leaves. The components of flexible work arrangement that form part of the study were flextime; and par-time.

Flextime

Flexible time is a work arrangement that allows employees to choose the start and end time for their workday ((Will, Charlene & Yarilet, 2022). As employees seek a better work-life balance, flextime offers an opportunity to better manage their time. However, flextime may mandate that employees be in the office during certain hours to accommodate customers and allow for meetings and collaboration. Flextime is a work arrangement in which employees can choose the starting and finishing times of their workday. A flextime work arrangement gives workers the right to start and end their workday as desired or within a specific window (Will, Charlene & Yarilet, 2022).

Flextime is a flexible work policy that allows staff to customize their workday start and finish times. Under flextime, employees are typically required to be present during a specific core period, but have the flexibility to determine their schedule outside of these hours. This policy accommodates various personal needs and preferences, helping to promote a healthier work-life balance (Diard, 2023). Managing productivity with flextime effectively requires a combination of clear communication, trust, and appropriate use of technology. Firstly, teams need to have a clear understanding of expectations. This includes clarity on project deadlines, key milestones, and individual responsibilities. Regular check-ins or team meetings can help ensure everyone is aligned and any problems or delays are addressed promptly (Diard, 2023). Flextime is the solution to these modern work-life issues. Flextime grants employees the ability to work how and when they want. It is flexible and low-stress. It challenges the notion that productivity is intrinsically tied to strict schedules and supervision (Sorbet, 2023). Flextime is a work arrangement that gives employees flexibility as to when they can start and end their workday. With flextime, employees can work around their personal schedules and still get their work done. Flextime is a system that allows employees to have greater control over their work schedules and personal lives at the same time. Under a flextime system, employees can choose when to start and end their workday, as long as they complete the required number of hours. This is a popular option that can give employees more control over their work/life balance and allow them to enjoy a flexible working time schedule (Klaudia, 2022).

Part-time

A part-time job definition is a type of employment where an employee works for fewer hours a week than a full-time employee. Part-time employees are commonly referred to as part-timers and usually work between 20-30 hours per week. Part-time jobs can be an excellent option for individuals looking for a flexible work schedule, work-

life balance, or additional income. Part-time jobs can also provide an opportunity for work-life balance, allowing individuals to have free time and prioritize personal life and work commitments. Moreover, a part-time job can provide an additional source of income, which can help alleviate financial stress (Rinaily, 2023). The term Part-Time describes workers who work fewer hours in the day or week than full-time workers (MBN, 2022). Part-time work or a part-time job is a flexible work arrangement which means working less than full-time hours (Janza, 2020). Part-time work refers to employment with fewer hours per week compared to full-time positions, typically offering less than 35 hours of work. The prevalence of part-time work is significant, as it contributes to labour market flexibility, economic growth, and workforce adaptability. Individuals may opt for part-time work due to personal preferences, family commitments, or the pursuit of additional education or hobbies (Taylor & Claudia, 2023).

Performance

Performance is visualized as the record of outcomes produced by a specified job function or activity during a specified time period (Bernard & Russell, 1998). Employee performance is a focal point in any establishment and every organization should put in place policies geared towards increasing the employee performance (Sam, Ejo-Orusa & Baridam-Ngobe, 2020). Performance refers to the degree of achievement of the goal as well as the range of measurements of efficiency in workplaces (Mbah, Nwatu & Okwor, 2021; Mbah, Ekechukwu, Ugwu, & Ogbu, 2018). For organizations to remain competitive they should be able to improve their employee performance and monitor it. In a situation where this does not occur, they are liable to face several challenges which stands as a set back to the organization in the sector where they belong. Work - life balance is a very important phenomenon that is critical for improving employee performance in both private and public sector or organization. It goes beyond prioritizing the work role and one's personal life. It also affects the social, psychological, economical and mental well-being of the individual (Sam *et al.*, 2020). Employees are the most valuable resource to any organization and it is important that they perform optimally. It translates into good service delivery and interaction which affect every area of the firm. To achieve this, firms need to make policies that will encourage employee performance (Sam, *et al.*, 2020; Ugwu, and Enudu, 2022).

The performance of manufacturing can be measured in terms of Manufacturing lead time, work in process, machine utilisation, throughput, capacity, cost, delivery quality, and flexibility. Saumu (2016) outline i) processes, ii) tools, iii) systems, vi) metrics and v) approaches as components of performance. The components of performance used in the study includes; output, and profitability.

Output

Output is a measure of all the goods and services produced in a given time period by businesses in that industry and sold either to consumers or to businesses outside that industry. Output could simply be the number of units of that good produced in each time period, such as a month or a year. The business's output could also be approximated by the revenues from sales of the product, adjusted for price changes (Jack and Shawn, 2023). Output refers to the total production of goods and services of a whole country over a given period – its gross domestic product. The term may refer to all the work, energy, goods, or services produced by an individual, company, factory or machine (MBN, 2022).

Profitability

Profitability refers to an entity's ability to turn a profit. If a business produces goods and consistently sells them at a profit, that business is deemed profitable (Nocolaas & Shawn, 2023; Mbah, Okonkwo & Odinachi, 2018). Profitability is one of the most important terms in business and accounting that you can use to determine and describe a business's long-term success. Accomplishing profitability is essential to all businesses, as it allows them to grow. Understanding the concept and what determines profitability can help you develop better business strategies (Indeed Career Guide, 2023). Profitability is the primary goal of all companies. Because it is the money that business ventures generate through their activities, it enables those ventures to grow, develop new products or enter new markets. Profitability is a relative term that describes a situation of a company that generates profit (Indeed Career Guide, 2023).

The ultimate goal of any business is to make more money than it spends. Several factors including efficiency, resource management, and strategic decisions can influence a company's bottom line. As such, profitability is a key indicator of the health and success of any business. Profitability is measure of a company's ability to generate income relative to its expenses. When a business's revenue growth outpaces its spending and operating costs, it is said to be profitable. Companies that are not making enough money are considered unprofitable and must make adjustments in order to become profitable again. Profitability is the main reason any business exists without an excess of revenue over expenses, it cannot survive. Companies need to continually monitor and adjust their operations in order to remain profitable and stay ahead of the competition (DealHub Experts, 2023). Profitability is a measure of a company's ability to generate profit, which is the amount of money left over after all expenses have been paid. It is a crucial metric for businesses as it indicates the financial health of the company and its ability to sustain growth (Romain, 2023).

Theoretical Framework

Social identity theory was developed by Tajfel, H. and Turner, J. C. (1979). The study was anchored on social identity theory argues that the more people identify with the organization, the more the organization's interests are experienced as their own and the more likely the individual is to think and act with the organization's best interest in mind. . Social identity is the portion of an individual's self-concept derived from perceived membership in a relevant social group (Turner and Oakes, 1986). Social identity theory introduced the concept of a social identity as a way in which to explain intergroup behaviour. This theory is described as a theory that predicts certain intergroup behaviours on the basis of perceived group status differences, the perceived legitimacy and stability of those status differences, and the perceived ability to move from one group to another (Tajfel and Turner, 1979).

The study was anchored on this theory and also in line with objective two of the study for the reason that understanding the importance of social identity during organizational change is crucial for fostering a positive work environment and ensuring a smooth transition during organisational change events. During organisational change employees often have to adapt to new roles, relationships, and expectations. Social identity theory is the study of how relations between individuals and groups work. This theory is used to best understand how people work and learn together. This theory plays an important part in forming teams and making strategic groups that work together.

Empirical Review

Flexitime on the Output

Sam, Ejo-Orusa & Baridam-Ngobe (2020) conducted a study on flexible Work Arrangement and Employee Performance of Deposit Money Banks in Port Harcourt, Nigeria. The study sought to investigate the relationship between work-life balance and employee performance. The study adopted quasi-experimental research. The sample of three hundred and sixty-seven (367); and sample size of one hundred and ninety one (191) was used. Data were analysed using Spearman's Rank Order Correlation Co-efficient aided with Statistical Package for Social Science. The findings show that flexible work arrangement significantly enhances employee's performance outcomes such as excellent service delivery, efficiency and effectiveness. The study recommends that management of these banks should ensure that they create flexible work schedules for their employees as it is recognized to have positive contributions to employee performance.

Lulu, Mahlia and Ria (2020) conducted a study on the effect of flexible work arrangement on work-life balance and turnover intention through organizational commitment of generation y banking employees in Makassar. The study sought to examine the effect of flexible work arrangement on work-life balance and turnover intention through organizational commitment of Y generation banking employees in Makassar. The study used quantitative-descriptive approach method. The sample size of thirty seven (37) was used. The finding showed that flexible work arrangement has a significant effect on work-life balance, flexible work arrangement has a significant effect on organizational commitment, work-life balance has a significant effect on organizational commitment, flexible work arrangement has a significant effect on turnover intention, and work-life balance has a significant effect on turnover intention. The study concluded that flexible work arrangement through organizational commitment has a significant effect on

turnover intention and work-life balance through organizational commitment has a significant effect on turnover intention.

Chikwe, Ukegbu and Offurum (2022) conducted a study on flexible work arrangement and employees' performance during COVID-19 era in selected micro-finance banks in Enugu State. This study examined Flexible Work Arrangement and Employees' Performance in Selected Micro-Finance Banks in Enugu State. The population of one hundred and forty (140); and sample size is one hundred and four (104) was used. Data was analysed using Simple Regression. The finding shows that emerging public health issues coupled with rising demand for a work process that allow more time and freedom to the employees has made the rethinking of traditional work process pertinent. This study concludes that in order to improve the performance of employees in the prevailing social circumstances, flexible work arrangement is a preferred option.

Nnabuihe and Onuoha (2023) examined on workplace flexibility and job satisfaction of food and beverages firms in Rivers State. The study sought to investigate how workplace flexibility are connected with satisfaction for workers in the food and beverage industry in Rivers State. The population of two hundred and ninety (290) was used. The study employed Spearman Rank Order Correlation Coefficient. The findings showed employees in food and beverage companies in Rivers State are happier when they are allowed more freedom in their schedules and work locations. The study recommended that organizations in the food and beverage industry should always include their employees in the scheduling process and give them a voice in how they work.

Part-time work on the Profitability

Kalu (2016) conducted a study on the corporate governance and profitability of listed food and beverages firms in Nigeria. This study sought to explore the relationship between corporate governance and profitability of firms. The data were analysed using basic descriptive and inferential statistics with Ordinary Least Square multiple regression method. The finding showed that board composition has negative relationship with return on equity but with positive association with net assets per share. The study concluded that board skills and competence have negative relationship with return on equity and net assets per share, while board gender diversity results indicated positive relationship with return on equity and net assets per share. The study recommended that Nigerian food and beverages firms should adopt effective corporate governance practice as a panacea to firm growth and survival.

Adebayo and Onyeiwu (2018) conducted a study on the determinants of profitability of manufacturing firms in Nigeria. The study sought to examine the determinants of profitability of manufacturing organizations in Nigeria. A panel data regression analysis was used. The finding shows that the opportunities in the Nigerian manufacturing sector where the average return on equity. The study concluded that manufacturing sector occupies a larger portion of the Industrial sector of the Economy compared with other sectors; its financial performance directly affects the stability of the countries' economic systems in today's capitalist world. The study recommended that there is need for the Nigerian government to continue to improve the ease of doing business and improve its support for agro allied industries because that sector portends promising future for Nigerian industrialization efforts, job creation, poverty alleviation and health promotion

Asogwa, et al. (2023) conducted a study on the effect of firm productivity on financial performance of foods and beverages manufacturing firms in Nigeria. The objectives sought to ascertain the effect of sales growth, sales per employee, and profit per employee on return on assets of foods and beverage manufacturing firms in Nigeria. A sample of eight (8) firms was used. The data were analysed using multiple regression analysis and t-statistics. The finding showed that the effect of sales growth, sales per employee and profit per employee on the returns on assets of the foods and beverage manufacturing firms are positive and statistically significant. The study concluded that the managers of foods and beverage manufacturing firms in Nigeria should increase their sales growth by increasing sales revenue in order to increase return on assets. The study recommended that the firm managers should increase profit per employee to increase return on assets and maximize wealth for shareholders of the firms.

Summary of the Related Literature

Flexibility significantly correlates with contentment in one's job. According to the study's findings, employees in food and beverage companies in Enugu State are happier when they are allowed more freedom in their schedules and work locations. The study was anchored on social identity theory because, the theory asserts that individual's perception of themselves due to their social interactions and the groups with which they associate themselves. The theory explains that people are drawn to the social groups with which they have a lot in common. However, flexible working condition affects how employees in an organization interact, perform tasks, and are led. Flexible working condition as an aspect of the work environment have directly affected the human sense and subtly changed interpersonal interactions and thus productivity.

Methodology

The area of the study was Ebonyi State, Effect of flexible work-arrangement on the performance of food and beverage manufacturing firms in Ebonyi State. The study used the descriptive survey design approach. The primary source of data was the administration of questionnaire. The population of the study was one thousand five hundred eighty seven (1587) employees. The sample size of three hundred and nine (309) was adopted using Ferund and Williams formula. Two hundred and sixty eighty (268) employees returned their questionnaire and accurately filled. That gave 88 percent response rate. The validity of the instrument was tested using content analysis and the result was good. The reliability was tested using the Pearson correlation coefficient (r). It gave a reliability co-efficient of 0.81 which was also good. Data was presented and analysed by mean score (3.0 and above agreed while below 3.0 disagreed) and standard deviation using Sprint Likert Scale. The hypotheses were analysed using Z - test statistic tool.

Table 1: Responses on the effect of flextime on the output of food and beverage manufacturing firm in Ebonyi State

		5 SA	4 A	3 N	2 DA	1 SD	ΣFX	- X	SD	Decision
1	Flextime helps match resources with demand.	470 94 35.1	80 20 7.5	270 90 33.6	76 38 14.2	26 26 9.7	922 268 100%	3.44	1.349	Agree
2	24 hours customers' service is ensured.	735 147 54.9	80 20 7.5	117 39 14.6	70 35 13.1	27 27 10.1	1029 268 100%	3.84	1.451	Agree
3	Accommodating personal needs promotes productivity of employees.	575 115 42.9	80 20 7.5	219 73 27.2	50 25 9.3	35 35 13.1	959 268 100%	3.58	1.442	Agree
4	Employee's ability to work how and when they want enables them to put in their best.	640 128 47.8	220 55 20.5	99 33 12.3	46 23 8.6	29 29 10.8	1034 268 100%	3.86	1.380	Agree
5	The employees choosing when to start and end their work day enhances the growth of the organisation.	810 162 60.4	148 37 13.8	66 22 8.2	52 26 9.7	21 21 7.8	1097 268 100%	4.09	1.333	Agree
Total Grand mean and standard deviation								3.562	1.4322	

Source: Field Survey, 2024

Table 1, 114 respondents out of 268 representing 42.6 percent agreed Flextime helps match resources with demand of mean score 3.44 and standard deviation of 1.349. 24 hours customers' service is ensured 167 respondents representing 62.4 percent agreed with mean score of 3.84 and standard deviation of 1.451. Accommodating personal needs promotes productivity of employees 135 respondents representing 50.4 percent agreed with mean score of 3.58 and standard deviation of 1.442. Employee's ability to work how and when they want enables them to put in their best 183 respondents representing 68.3 percent agreed with mean score of 3.86 and 1.380. The

employees choosing when to start and end their work day enhances the growth of the organisation 199 respondents representing 74.2 percent agreed with a mean score of 4.09 and standard deviation 1.333.

Table 2: Responses on the effect of part-time work on the profitability of food and beverage manufacturing firm in Ebonyi State

		5 SA	4 A	3 N	2 DA	1 SD	ΣFX	- X	SD	Decision
1	The employees looking for flexible work schedule increases the income of the organisation.	570 114 42.5	264 66 24.6	54 18 6.7	92 46 17.2	24 24 9.0	1004 268 100%	3.75	1.388	Agree
2	Part time job for work life balance of employees promotes income generation.	615 123 45.9	304 76 28.4	57 19 7.1	30 15 5.6	25 25 13.1	1041 268 100%	3.88	1.387	Agree
3	Additional income for employees on part time helps them to work and attract gross margins.	775 155 57.8	284 71 26.5	54 18 6.7	12 6 2.2	18 18 6.7	1143 268 100%	4.26	1.129	Agree
4	Allowing employees to have free time enhance their commitment to work.	675 135 50.4	352 88 32.8	39 13 4.9	36 18 6.7	14 14 5.2	1116 268 100%	4.16	1.126	Agree
5	Part time contributes to labour market flexibility and economic growth.	440 88 32.8	396 99 36.9	39 13 4.9	92 46 17.2	22 22 8.2	989 268 100%	3.69	1.309	Agree
Total Grand mean and standard deviation								3.948	1.2678	

Source: Field Survey, 2024

Table 2, 180 respondents out of 268 representing 66.5 percent agreed that the employees looking for flexible work schedule increases the income of the organisation of mean score 3.75 and standard deviation of 1.388. Part time job for work life balance of employees promotes income generation 199 respondents representing 74.3 percent agreed with mean score of 3.88 and standard deviation of 1.387. Additional income for employees on part time helps them to work and attract gross margins 226 respondents representing 84.3 percent agreed with mean score of 4.26 and standard deviation of 1.129. Allowing employees to have free time enhance their commitment to work 223 respondents representing 83.2 percent agreed with mean score of 4.16 and 1.126. Part time contributes to labour market flexibility and economic growth 187 respondents representing 69.7 percent agreed with a mean score of 3.69 and standard deviation 1.309.

Test of Hypotheses

Flexitime has effect on the output of food and beverage manufacturing firm in Ebonyi State

Table 3: Z-test Kolmogorov on flexitime has effect on the output of food and beverage manufacturing firm in Ebonyi State

		Flexitime helps match resources with demand.	24 hours customers' service is ensured.	Accommodating personal needs promotes productivity of employees.	Employee's ability to work how and when they want enables them to put in their best.	The employees choosing when to start and end their work day enhances the growth of the organisation.
N		268	268	268	268	268
Uniform Parameters ^a b	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.351	.549	.429	.478	.604
	Positive	.097	.101	.131	.108	.078
	Negative	-.351	-.549	-.429	-.478	-.604
Kolmogorov-Smirnov Z		5.742	8.979	7.025	7.819	9.896
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000
a. Test distribution is Uniform.						
b. Calculated from data.						

Decision Rule

If the calculated Z-value is greater than the critical Z-value (i.e $Z_{cal} > Z_{critical}$), reject the null hypothesis and accept the alternative hypothesis accordingly.

Result

With Kolmogorov-Smirnon Z – value ranges from 5.742 < 9.896 and on Asymp. Significance of 0.000, the responses from the respondents as display in the table is normally distributed. This affirms the assertion of the most of the respondents that flexitime had positive significant effect on the output of food and beverage manufacturing firm in Ebonyi State

Decision

Furthermore, comparing the calculated Z- value ranges from 5.742 < 9.896 against the critical Z- value of 0.000 (2-tailed test at 95 percent level of confidence) the null hypothesis were rejected. Thus, the alternative hypothesis was accepted which states that flexitime had positive significant effect on the output of food and beverage manufacturing firm in Ebonyi State

Part-time Work has Effect on the Profitability of Food and Beverage Manufacturing Firm in Ebonyi State

Table 4: Z-test Kolmogorov on part-time work has effect on the profitability of food and beverage manufacturing firm in Ebonyi State

		The employees looking for flexible work schedule increases the income of the organisation.	Part time job for work life balance of employees promotes income generation.	Additional income for employees on part time helps them to work and attract gross margins.	Allowing employees to have free time enhance their commitment to work.	Part time contributes to labour market flexibility and economic growth.
N		268	268	268	268	268
Uniform Parameter $s^{a,b}$	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.425	.493	.593	.582	.448
	Positive	.090	.131	.067	.052	.082
	Negative	-.425	-.493	-.593	-.582	-.448
Kolmogorov-Smirnov Z		6.964	8.063	9.712	9.529	7.330
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000
a. Test distribution is Uniform.						
b. Calculated from data.						

Decision Rule

If the calculated Z-value is greater than the critical Z-value (i.e $Z_{cal} > Z_{critical}$), reject the null hypothesis and accept the alternative hypothesis accordingly.

Result

With Kolmogorov-Smirnon Z – value ranges from $7.330 < 9.712$ and on Asymp. Significance of 0.000, the responses from the respondents as display in the table is normally distributed. This affirms the assertion of the most of the respondents that part-time work had positive significant effect on the profitability of food and beverage manufacturing firm in Ebonyi State

Decision

Furthermore, comparing the calculated Z- value ranges from $7.330 < 9.712$ against the critical Z- value of 0.000 (2-tailed test at 95 percent level of confidence) the null hypothesis were rejected. Thus, the alternative hypothesis was accepted which states that part-time work had positive significant effect on the profitability of food and beverage manufacturing firm in Ebonyi State

Discussion of Findings

Hypotheses one, showed that comparing the calculated Z- value ranges from $5.742 < 9.896$ against the critical Z- value of 0.000 which implies that flextime had positive significant effect on the output of food and beverage manufacturing firm in Ebonyi State. In line with this result, the study of Chikwe, Ukegbu and Offurum (2022) on flexible work arrangement and employees' performance during COVID-19 era in selected micro-finance banks in Enugu State was reviewed. The finding shows that emerging public health issues coupled with rising demand for a work process that allow more time and freedom to the employees has made the rethinking of traditional work process pertinent.

Hypotheses two showed that the calculated Z- value ranges from $7.330 < 9.712$ against the critical Z- value of 0.000 which implies that part-time work had positive significant effect on the profitability of food and beverage manufacturing firm in Ebonyi State. In support of this result, Asogwa, et al. (2023) conducted a study on the effect of firm productivity on financial performance of foods and beverages manufacturing firms in Nigeria. The objectives sought to ascertain the effect of sales growth, sales per employee, and profit per employee on return on assets of foods and beverage manufacturing firms in Nigeria. The finding showed that the effect of sales growth, sales per employee and profit per employee on the returns on assets of the foods and beverage manufacturing firms are positive and statistically significant.

Summary of the Findings

- i. Flexitime had positive significant effect on the output of food and beverage manufacturing firm in Ebonyi State, $Z (95, n = 268), 5.742 < 9.896 = p. < 0.05$.
- ii. Part-time work had positive significant effect on the profitability of food and beverage manufacturing firm in Ebonyi State $Z (95, n = 268), 7.330 < 9.712 = p. < 0.05$.

Conclusion

The study concluded that flexitime and part-time had positive significant effect on the output and profitability of food and beverage manufacturing firms in Ebonyi State. Flexible work arrangements provide the organization with better sustainability while presenting considerable opportunities and challenges to its employees. Flexible work arrangements provide the organization with better sustainability while presenting considerable opportunities and challenges to its employees. Flexible working generally makes workers to be productive hence high performance to the employee. Employees who are placed on flexible program will be happier at work and less prone to burnout and stress than employees on fixed job hence productivity is realized.

Recommendations

The following recommendations were made by the study

1. The management should provide the employees with better sustainability and considerable opportunities that allows employees to choose when to start and end time for their workday. This will enable them put in their best.
2. For effective work balance there is need for organizations to have Part-time jobs, as it will allowing individuals to have free time and prioritize personal life and work commitments.

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