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The Relationship between Human Resources Management and Non-financial Performance of Quoted Food and Beverages Companies in Nigeria: The Moderating Role of Organizational Culture

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Abstract:
Due to unclear and unpredictable definition of organizational culture, business performance and human resources management practices in Nigeria, most food and beverages firms have no sustainable basis for creating and maintaining a competitive advantage, firm performance and development in the industry where they operate and are unable to achieve targeted performance. This makes it necessary for the HRM department to play a crucial role to manage their employees together with the welfare of the organization. The main purpose of the study is to investigate the relationship between human resources management (HRM) and non-financial performance (NFP) with moderating role of organizational culture. Hypothesis was developed considering five key HRM practices and NFP and subsequently testing based on data from 5 quoted selected food and beverages companies in Nigeria. The findings using hierarchical regression analysis revealed that human resources management and organizational culture have significant effect on non-financial performance ($F = 854.526$, $p < 0.05$). Organizational culture had no significant moderating effect on the relationship between human resource and non-financial performance in Nigeria ($\Delta R^2 = 0.001$; $\Delta F = 1.894$; $p > 0.05$). The study recommended that the management of Food and beverages companies in Nigeria should create a supportive culture in the organization as such will help the employees to put in their best towards enhancing firm performance.

Keywords: *Human resource management, Non-financial performance, Food and beverages industry, Nigeria*

1. Introduction

Globally, most food and beverages manufacturing organizations could not achieve targeted organizational effectiveness, operational performance, and organizational efficiency. This observation of poor performance among food and beverages firms was advanced in several publications in areas of declined organizational effectiveness, operational performance, and organizational efficiency. In addition, food and beverages industry has generally witnessed low productivity, decline in financial and operational performance. In developed countries such USA, Germany, and United Kingdom, food and beverages industries are the largest in the manufacturing sector but their performance has been low with records of sluggish drop in the profitability and market share (Economic & Financial Affairs, 2017; FAO, 2018). These trends of sluggish performance among food and beverages firms in developed countries stem from challenges of flawed competitive strategies and inappropriate implementation of human resources strategies.

In Africa, Food and beverages(F&B) industry serves as one of the key economic segment and major industries generating substantial revenue for the country and providing employment opportunities to many people (Statistics South Africa, 2017). In spite of its economic significant contributions, South Africa's food processing industry faces diverse and demanding problems, which hinder it from growing further and realizing its full potential (Nguegan & Mafini, 2017). The food processing industry in the country has changed extensively, because of the increase in the buying power of most racial groups, which resulted from the end of the oppressive competitors' dispensation, poor strategic positioning as well as globalization (Cronin, 2015). The industry also faces a high incidence of unpredictable customer demand and preferences, which influences low business performance among Food and Beverages (F&B) firms in South Africa (Industrial Development Corporation, 2017).

The manufacturing companies in Nigeria, according to Oladipo and Abdulkadir (2011) are dominated with poor human relations at work, neglect of staff welfare programmes, poor employee compensation and lack of motivation which often the factors that cause industrial strife and declining productivity in the work setting. The inability of many Food and Beverages (F&B) organizations in Nigeria to cope with human resources management strategies challenges is the cause of their dismal performance over the years and performance indicators for the organizations are negative (Hassan, Mohammad, Momina, & Sana, 2017). The poor performance is also attributed to varied internal factors such as poor organizational culture, inadequate compensation, political recruitment as well as poor employee relation and performance management (Abubakar, 2015). According to Zwingina and Opusunju (2018), achieving organizational effectiveness, employee retention, operational performance and organizational efficiency among food and beverages in Nigeria are complex objectives due to unclear organizational culture. They further posited that due to unclear and unpredictable definition of organizational culture, business performance and human resources practices in Nigeria, most foods and beverages firms have no sustainable basis for creating and maintaining a competitive advantage, firm performance and development in the industry where they operate and are unable to achieve targeted performance.

As the concern for investment in the foods and beverages industry in Nigeria has continued to grow; but little is probably known about its human resources management posture (Oladipo & Abdulkadir, 2017). The special interest in food and beverages industry stems from the belief that the industry is a potential engine of modernization, a creator of jobs, and a generator of positive spill-over effects (Otache& Mahmood, 2015). As emphasized by Zwingina and Opusunju (2017) that collapsed of food and beverages industry in Nigeria and continuous declined in their performance are partially caused by poor practices of human resources and mismatch of organization environmental planning. Several critiques have been raised regarding the value creation of human resources management (HRM) i.e. whether it can contribute directly to the implementation of the strategic objectives of firms and improve performance (Oladipo & Abdulkadir, 2011).

However, previous literature on emerging nations have shown direct linkage between human resources management (HRM) practices and firm performance (Edwards & Wright, 2001).Other studies (Katou & Budhwar, 2006) argue that HRM practices do not lead directly to business performance but influence employee motivation and it is these employee outcomes which ultimately influence performance. Hence, the focus has mainly been limited to the linkage between HR practices and organizational performance. Thus, few is known about the role of organizational culture on the effect of human resources management on non-financial performance of quoted food and beverages companies in Nigeria (Akpan, 2013; Gberevbie, 2010; Udu & Aturu-Aghedo, 2016). This paper addresses this gap by studying the relationship between human resources management and non-financial performance of quoted food and beverages companies in Nigeria with moderating role of organizational culture.

2. Literature Review

This section presents a detailed description of the concepts of human resources management, organizational culture, and non-financial performance. The section also covers literature review on the relationship between human resources management and non-financial performance; moderating effect of organizational on the relationship between human resources management and non-financial performance with the aim of revealing the knowledge gaps.

2.1. The Concept of Human Resources Management

Human resource can be defined as the pattern of planned human resources deployments and activities intended to enable the firm to achieve its goals (Wright & McMahan, 2015). Al-Adresi and Darun (2017) defined human resources management (HRM) practices as a planned approach by organizations in order to establish open, flexible, and caring management style. Managers from all levels are involved in such HRM practices for scanning of internal and external environment, staffing and recruitment, strategy formulation, strategy implementation, and evaluation and control. Gituma and Beyene (2018) defined HRM as managerial orientation that ensures that human resources are utilized in such a way that delivers value to the organization by giving it competitive advantages thus leading to the attainment of organizational goals, vision, and mission.

According to Armstrong (2009), the practice of human resources management (HRM) is concerned with all aspects of how people are employed and managed in organizations. It takes care of activities such as, learning and development, reward management, employee relations and employee well-being, health and safety. This definition according to Ikhlas (2016) implies that there are at least four components to human resources. (1) It focuses on an organization's human resources as the key source to be developed strategically for competitive advantage. (2) It emphasizes HR programs, activities, policies, and practices as means through which organizational people can be managed to gain competitive advantage. (3) Both pattern and plan describe the goal and process of strategy; a consistent alignment or design which could also be described as fit. This fit could consist of both vertical (with the organization's strategy) and horizontal (all of the HR activities aligned with one another) aspects. (4) Within this definition, the people, practices, and planned pattern are all determined, and relate to goal achievement. Boxall, Purcell, and Wright (2007) define human resource to be as ongoing efforts to align an organization's personnel policies and practices within business strategy.

A review of the Human Resources literature seems to confirm that good retention is about more than what a company does once an employee has been hired and established within an organization. Good employee retention is in part a result of a good 'fit' between a company's workplace culture, its way of doing business and the qualities that it espouses as valuable and the interests, character, and motivations of the individuals that exist within it. Leigh (2002) states that in terms of recruitment, human resources' strategies should therefore put an emphasis on not only evaluating formal qualifications, job-relevant technical ability, age, years of experience but also more general types of qualifications and dispositions on the part of the recruit. If work in the company involves being part of a highly cohesive team, the human resources' strategies employed should be to recruit individuals who are interested in and capable of working in such an environment (Meyer, 2003). The company must have at its disposal the right human resources strategies to enable it to make reasonably accurate evaluations about the type of people it might hire; and there exist a great number of evaluation tools at the employer's disposal (Milman, 2003). In essence, HRM practices entail organizational activities directed at managing the pool of human resources and ensuring that the resources are employed towards the fulfillment of organizational goals (Jeet & Sayeeduzzafar, 2014). In this study, human resources management included compensation, employee relation, manpower planning, learning and development, and performance management.

2.2. Organizational Culture

Organizational culture represents the way of life and work within an organization. It encompasses the belief system of any organization and that explains why it is difficult for an employee who does not accept an organization's culture to succeed in that entity (Morcos, 2018). According to Brown, Melian, Solow, Cheng and Parker (2015), organizational culture can be defined as that process that captures the employees' experience, the internal view, of the organization. It is the filter through which everything else happens in the organization, and so, creating a positive employee experience that propels positive energy and increased commitment is a universal goal all organizations desire and attempt to achieve. Organizational culture can be viewed through four filters. First, every culture is unique, and there is not only right way to achieve great results. Second, cultures give us a clear guideline for finding potential employees who will be a good fit. Third, cultures are fluid-like, flowing, growing and always evolving. Fourth, some organizations can raise their internal cultures to become part of their external identity and set themselves apart (Weiner, 2018).

Some characteristics of organizational culture include its written and mostly unwritten codes of conduct and types. Organizational culture can be broadly categorized into 4 types: The clan (employees are cohesive, close knit, friendly, co-operating and execute tasks together), hierarchical (the command structure where instructions are obtained from above or passed down below), adhocracy (employees are innovative and relate freely with top management) and market (demands that tasks are executed as directed for the benefit of the organization) cultures (Zain, Ishak & Ghani, 2009).

A major benefit of organizational culture is its ability to exude inclusiveness on employees within the system. Organizational culture dictates, to a large extent, how welcome an employee feels in an organization, the uplifting of morale, the smoothness of workflows and the importance attached to cooperation, knowledge sharing and utilization of processes to accomplish objectives. Employee productivity is greatly enhanced by the culture of work cooperation in the organization and culture can become a powerful competitive advantage (Morcos, 2018; Weiner, 2018). A major disadvantage of organizational culture is that it restricts employees and does not give room to employees to express themselves, especially to be innovative

2.3. Non-Financial Performance

Non-financial performance indicates the effectiveness, operational performance, and efficiency of an organization. Various indicators such as effectiveness, efficiency, financial viability, operational performance, employee retention and relevance of stakeholders can be used to measure non-financial performance of an organization. Quoted food and beverages companies are companies traded in Nigeria stock exchange that produce food and beverages to the public for consumption (Olawoye, 2016). As Oladipo and Abdulkadir (2011) further argues that the confirmation as to whether or not there have been any substantive changes in the role of the human resources function in the Nigeria food and beverages industry still remains both incomplete and open to doubt despite the acknowledged significance of human resources management practices on organization performance. The non-financial performance studied in this paper comprises organizational effectiveness, employee retention, operational performance, and organizational efficiency.

2.4. Human Resource Management, Organizational Culture and Non-financial Performance

The utilization of human resources management components practices helps reduce work-life conflict and increase positive employee appraisals of the organization (Lazar, Osoian, & Ratiu, 2010). Human resources management components significantly improve organizational cultural, and relational support for work and family (Kossek, Lewis, & Hammer, 2010). The finding of Mutheu, Kiflemariam, andNgui (2017) established that employee learning and development practices positively impacted on job satisfaction and retention of employees in the organization. On the other hand, Baral and Bhargava (2010) stated that human resources management components are often correlated with tensions, stress, job dissatisfaction and anxiety. Samuel and Chipunza (2009) discovered the major aim of retention is to stop the loss of skilled employees from leaving the company as this could have negative impact on profitability and outcomes, retention additionally refers to the employees' eagerness to remain in a specific company and the capacity of this company to maintain its staff in service (Okioga, 2012; Bidisha & Mukulish, 2013; Domfeh, 2012). However, human resources management practices have turned into a dispiriting and highly difficult duty for managers and professionals of human resources in an unfriendly financial environment. Tessember and Soeters (2006) revealed that unsuccessful implementation of human resources practices enhances poor performance of individual and organization and also the economic and political environment within which human resource practices operate are not conducive which in turn have reduced employee and organization efficiency. Adeniji*et al.* (2016) concluded that HRM had negative and significant impact on the competitiveness of SMEs in the Nigerian hospitality industry. Based on these findings, the current study proposed that organizational culture moderates the relationship between human resources management and non-financial performance.

H_0: Organizational culture does not significantly moderate the relationship between human resources management and non-financial performance of selected quoted food and beverages companies in Lagos State.

2.5. Conceptual Framework

The conceptual framework discusses the relationship between the study variables. In line with theoretical and empirical literature, the study proposed that organizational culture moderates the relationship between human resources management and non-financial performance (H_0).Human resources management were operationalized by compensation, employee relation, manpower planning, learning and development, and performance management, while non-financial performance, the dependent variable, was operationalized by organizational effectiveness, employee retention, operational performance, and organizational efficiency. The interrelationship forming the bases of conceptual model is presented in Figure 1.

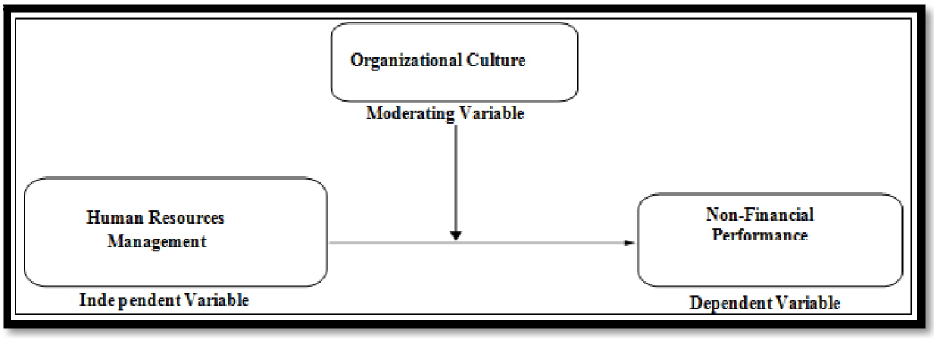

Figure 1: Conceptual Framework

2.6. Theoretical Framework

This study anchored on the Herzberg Two Factor Theory which that employees are motivated by internal values rather than values that are external to the work. In other words, motivation is internally generated and is propelled by variables that are intrinsic to the work which Herzberg called 'motivators'. These intrinsic variables include achievement, recognition, the work itself, responsibility, advancement, and growth. Conversely, certain factors cause dissatisfying experiences to employees; these factors largely result from non-job-related variables (extrinsic). These variables were referred to by Herzberg as 'hygiene' factors which, although do not motivate employees; nevertheless, they must be present in the workplace to make employees happy. The dissatisfiers are company policies, salary, co-worker relationships, and supervisory styles (Bassett-Jones & Lloyd, 2005). Bassett-Jones and Lloyd (2005) argued further that, eliminating the causes of dissatisfaction (through hygiene factors) would not result in a state of satisfaction; instead, it would result in a neutral state. Motivation would only occur as a result of the use of intrinsic factors.

According to Schermerhorn (1993), Herzberg's two-factor theory is an important frame of reference for managers who want to gain an understanding of job satisfaction and related job performance issues. Schemerhorn asserts that Herzberg's two-factor theory is a useful reminder that there are two important aspects of all jobs: what people do in terms of job tasks (job content), and the work setting in which they do it (job context). Schermerhorn (1993) suggests that managers should attempt to always eliminate poor hygiene sources of job dissatisfaction in the workplace and ensure building satisfier factors into job content to maximize opportunities for job satisfaction. This theory is relevant and significant to this study in that it recognizes that employees have two categories of needs that operate in them and that both should be addressed.

This theory states that job satisfaction and dissatisfaction is a product of different factors – motivation and hygiene, respectively. Motivation is seen as an inner force that drives individuals to attain personal and organizational goals. Motivational factors are those aspects of the job that make people want to perform and provide people with satisfaction. Hygiene factors include aspects of the working environment like working conditions, interpersonal matters, organizational policies and so on (Hackman & Oldham, 1976). Factors that relate to job satisfaction are therefore called satisfiers or motivators.

3. Methodology

This section describes the methodology used in the study. Specifically, it gives a detailed description of the research design, study population, data instruments, and data analysis.

3.1. Research Design

The study adopted a cross sectional survey design which involved collecting data from the phenomenon at the time of the study and allowed conclusions to be drawn. The cross-survey research design gives the opportunity of describing existing conditions through the collection of primary data (Mowen& Minor, 2015).

3.2. Population of the Study

The population of the study consisted 388 staff of five quoted and selected foods and beverages companies operating in Lagos State, Nigeria. The five food and beverages companies were selected because they are the leading quoted companies among food and beverages companies in Lagos State, Nigeria. More than 80% of the selected food and beverages companies are operating in Lagos State.

A sample 260 was selected from the 388-target population. The sample size for this study was determined by sampling fraction technique in order to ensure that all the elements or groups under investigation are well represented in the sample. Furthermore, the technique helps in the observation of relationships between two or more sub-groups.

3.3. Instrument and Procedures

Data for the study was collected from the primary source through questionnaires that were self-administered to the staff of the selected food and beverages companies. The questionnaire consisted of four sections. Section 1 sought general information pertaining to the respondents. Section 2, 3, and 4 addressed human resources management, organizational culture, and non-financial measures of performance respectively, designed on a six-point Likert-type scale. Several techniques were used in the administration of the questionnaire. First, the researcher made telephone calls and visits to the targeted companies to facilitate communication. After initial contact with the companies, appointments dates were agreed with the respondents and the questionnaires were personally delivered to the human resource managers. A description of the questionnaire items was provided either orally or through a telephone call. Extensive follow-up procedures were undertaken which included telephone calls, e-mails, and follow up visits to respective companies to enhance the response rate.

The respondent was the human resources manager. The choice of the respondents is consistent with studies by Cabrita and Bontis (2008) and Shabarati *et al*. (2010) who argued that organization characteristics measured were known to selected members in upper echelons, thus they were likely to provide more reliable information. The view of key informant is widely used in human resources management studies (Huselid, Jackson, & Schuler, 1997; Cabrita&Bontis, 2008). The targeted respondents were deemed knowledgeable about issues under investigation for which they are directly responsible.

3.4. Data Analysis

The results were first tested for reliability using Cronbach alpha. The Variance Inflation Factor (VIF) was included in all the regression analysis to check for multi-collinearity. The VIF for this study ranged from 4.283 to 7.616 indicating no problem of multi-collinearity between the study variables. The study researchers utilized inferential statistics to test the hypotheses.

In order to test the study's hypothesis, that is, the moderating effect of organizational culture on the relationship between human resources management and non-financial performance. Hierarchical regression analysis was used for moderation using three steps. The first step involved testing the relationship between human resources management and non-financial performance. The second step involved standardizing the independent variable (human resources management) and moderating variable (organizational culture). The third step involved creating an interaction term as a product of standardized independent variable*standardized moderating variable that is included in the model for testing the influence on non-financial performance. Moderation is assumed to take place if the interaction term in step three is statistically significant.

3.5. Results of Research

The instruments were first tested for reliability. Human resources management variables had 29 items and overall reliability of Cronbach alpha was 0.861. The constructs compensation, employee relation, manpower planning, employee learning and development, and performance management had Cronbach alpha coefficients of 0.783, 0.763, 0.734, 0.790and 0.872, respectively.This implies that all constructs of human resources management had acceptable reliability.

Organizational culture the moderating variable reliability of 0.753 which is above the recommended threshold of 0.70 by Nunally (1978). Nunally (1978) recommended that only constructs with threshold of 0.7 and above should be considered for further analysis. After exclusion of variables with a non-significant value (task-oriented culture) the value of Cronbach's alpha increased. Non-financial performance was measured using 25 items and had a reliability of 0.876.

4. Analysis and Results

4.1. Hypothesis Testing

The hypothesis was tested using hierarchical regression analysis. The analysis involved entering variables in steps. In the first step, non-financial performance (NFP) was regressed on human resources management. In the second step, the moderating variable, organizational culture was entered in the model. In the third step, the interaction term was added to the model. The regression outputs were checked to determine if there was a significant change in R squared which could be attributed to the interaction effect of human resources management and non-financial performance. The results of the analysis are presented in 1.

Variables	B	T	Sig.	R^2	Adj. R^2	ΔR^2	ΔF	Sig. F Change
(Constant)	-.410	-.150	.881	.826	.825	.826	1118.123	0.001
Human Resource Management	.733	33.438	.000					
F (1,236) =1118.123, p =0.001								
(Constant)	-10.145	-4.108	0.001	0.879	0.878	0.053	103.814	.001
Human Resource Management	.450	13.546	0.001					
Organizational Culture	1.538	10.189	0.001					
F (1,235) = 854.526, p =0.001								
(Constant)	10.612	.694	.488	.880	0.879	.001	1.894	0.170
Human Resource Management	.271	2.015	.045					
Organizational Culture	.858	1.663	.098					
Human Resource Management*Organizational Culture	.006	1.376	.170					
F (1,234) = 572.481, p =0.001								

Table 1: Regression Results for Moderating Effect of Organizational Culture on Relationship between Human Resources Management and Non-Financial Performance

a. Dependent Variable: Non-Financial Performance
b. Predictors: (Constant), Human Resource Management
c. Predictors: (Constant), Human Resource Management, Organizational Culture
*d. Predictors: (Constant), Human Resource Management, Organizational Culture, Human Resource Management*Organizational Culture*

NFP = $\beta_0 + \beta_i$HRM+ β_zOC+βizHRM*OC+ε_i
NFP = 10.612 + 0.271SHRM + 0.858OC + 0.006SHRM*OC …………………….. eq.i
Where: NFP = Non-Financial Performance
SHRM = Human Resource Management
OC = Organizational Culture

Table 1 is the hierarchical multiple regression result of model 1 for moderating effect of organizational culture on the relationship between human resources management components and non-financial performanceof selected quoted food and beverages companies in Lagos State. The results in Table 4.20 show the R-Squared for Model 1 in which human resources management was regressed on non-financial performancewas0.826. This indicates that 82.6% of the variation in non-financial performance of selected quoted food and beverages companies in Nigeria, in the studyis explained by the variation in human resources management. Also, the ANOVA results indicatethatModel1 is statistically significant (F = 1118.123, p = 0.001).The standardized coefficients show that the effect of human resources management on non-financial performanceis positive and significant (β = 0.733, t = 33.438, p = 0.001).

Model 2 shows that when non-financial performancewas regressed on human resources management and organizational culture, R Squared increased to 0.879, indicating that 87.9% of the variation in non-financial performanceis explained by variation in human resources management and organizational culture. The model shows that the inclusion of organizational culture in the model explains additional 5.3% variation in non-financial performance(R Squared Change = 0.053). The additional variation in non-financial performanceexplained by organizational culture is significant (F Change = 103.814, p = 0.001).The ANOVA results indicate that Model 2 which includes human resources management and organizational culture as predictor variables is significant (F = 854.526, p < 0.05). The standardized coefficients show that the effect of organizational culture on non-financial performanceis positive and significant (β = 1.538, t =10.189, p < 0.05).

In Model 3, the interaction term (human resource management*organizational culture) was introduced. The R Squared remained constant at 0.880, indicating that same 88% of the variation in non-financial performance as reported in model 3 is explained by the variations in human resources management, organizational culture,and the interaction term. Model 3 also shows that change in R-Squared is 0.001, indicating a very small variation in non-financial performanceis explained by the interaction between human resources management and organizational culture (human resource management*organizational culture). The model indicates that organizational culture did not significantly moderate the effect of human resource management(compensation, employee relation, manpower planning, learning and development and performance management)on non-financial performance of selected quoted food and beverages companies in Nigeria (ΔF = 1.894, p = 0.170). The F statistics results show that the model which includes human resources management, organizational culture and the interaction term as predictor variables is however significant (572.481, p =0.001).The standardized coefficients show that the effect of interaction term on non-financial performanceis positive but was statistically insignificant (β = 0.006, t = 0.913, p = 0.361).This implies that for every unit change in interaction term, non-financial performancewould be unaffected by 0.006units. The result revealed that organizational culture did not significantly moderate the effect of human resource management on non-financial performance of selected quoted food and beverages companies in Nigeria.Therefore, null hypothesis is not rejected.

5. Discussion

The finding of this study revealed that organizational culture has no significant moderating effect on the effect of human resources management on non-financial performance of selected quoted food and beverages companies in Nigeria. Literature relating to the link between human resources management, organizational culture, and corporate performance is limited, it has been argued that organizational culture can contribute or inhibit human resources management. Following the proposition of Chaminade and Johanson (2003) and Cabrita and Bontis (2008), the study hypothesized corporate culture as a moderating variable. They recommended that scholars should investigate the phenomenon of organization culture in different cultural contexts particularly in non-western nations. The results of the study did not provide sufficient evidence to support moderating effect of organizational culture, on the relationship between human resource management and non-financial performance. The results of the current study are fairly comparable to other empirical studies that did not establish the moderating effect of corporate culture. Kandie (2009) established that organization culture did not provide significant moderating effect on the link between strategy and performance of small and medium enterprises in Kenya. Similar to the current study, the research proposed corporate culture as a moderator. A similar result by Mulabe (2013) established that organization culture did not moderate the relationship between human resource strategic orientation and employee outcome of State Corporation in Kenya.

The study contradicts Chaminde and Johnson's (2003) assertion that cultural diversity has a significant impact on human resource management at both the firm and national level. The finding is inconsistent with Mutuku (2012) who established that involvement culture (empowerment, capacity development, and team-orientation) has a significant moderating effect on the relationship between top management team diversity and organizational performance in commercial banks in Kenya. Mutuku's (2012) findings differ from the current study because the study was conducted in a single industry while the focus of the current study is on different industries. The firms listed on Nairobi Securities Exchange are regulated by Capital Market Authority and thus have to adhere to stringent rules which are not within the control of the organization. Teamwork is encouraged and there is cooperation amongst the employees, decisions are made at the top and cascaded to the employees. This suggests that the role of employees is limited to that of executing orders from top management. Trust is an important element, and although employees seem to be moderately trusting to their colleagues (citizenship behaviour), the same may not apply to the top management. The inconsistencies in the findings can also be explained by differences in conceptualization. Previous studies (Stewart, 1997; Edvinsson & Malone, 1997; Bontis, 1998) have conceptualized culture as a construct of organization capital. Employee-oriented culture is thus supposed to provide a supporting mechanism in which human capital and social capital can be developed.

6. Conclusion and Recommendations

The objective of this study was to establish the moderating effect of organizational culture on the relationship between human resources management and non-financial performance. The ANOVA results in model 2 indicate that human resources management and organizational culture have significant effect on non-financial performance (F = 854.526, $p < 0.05$). This implies that for organization to increase its performance, such organization should give paramount attention to compensation, employee relation, manpower planning, employee learning and development, and performance management. However, the results from hierarchical regression analysis reveal that the interaction term formed as a product of standardized human resource management*standardized organizational culture was insignificant, thus failing to provide sufficient evidence to support the moderating effect of organizational culture on the relationship between human resources and non-financial performance. As such, organizations that are able to create a friendly culture are thus more likely to outperform those with toxic culture. On the premise of the conclusion and findings; the study recommended that management of food and beverages companies in Nigeria should ensure that compensation packages are provided adequately for their employees. Also, they should embrace sound employee relations practices such as sound employee internal communication in order to improve organizational performance. Furthermore, the management of food and beverages companies should create a supportive culture in the organization as such will help the employees to put in their best towards enhancing firm performance.

7. Suggestion for Future Studies

This study evaluates the relationship between human resources management and non-financial performance of quoted food and beverages companies in Nigeria with moderating role of organizational culture. There are several possibilities for future research in this area of study. Firstly, future research studies should explore HRM practices in other sectors to further consolidate the findings of the study. Secondly, further research could also be done to critically analyse the impediments of adoption of human resources management practices among organization. This will in turn provide effective solutions on implementation of human resource management strategies which has created a wide gap between research and actual management thus affecting the performance management and productivity.

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