

**ASSESSMENT OF CULTURAL INFLUENCE ON THE PERFORMANCE OF BENUE
INVESTMENT AND PROPERTY COMPANY (BIPC) MAKURDI, BENUE
STATE**

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Abstract

This study examined how cultural factors shape the performance of the Benue Investment and Property Company (BIPC), a state-owned enterprise in Nigeria. Drawing on Hofstede's Cultural Dimensions Theory, the research explored the influence of shared traditions, ethnic norms, and societal attitudes on organizational effectiveness. Using a quantitative descriptive survey design, data were collected from 138 employees selected through stratified random sampling. The reliability of the instrument was confirmed with a Cronbach's Alpha coefficient above the acceptable threshold. Descriptive and inferential analyses revealed that cultural values and social expectations significantly affect employee behavior, accountability, and operational outcomes within BIPC. The findings highlight that performance in public enterprises is not solely determined by financial or structural reforms but is deeply shaped by underlying cultural dynamics such as hierarchy, communal loyalty, and public attitudes toward authority. The study recommends that institutional reforms in Nigeria's public sector should integrate cultural considerations to strengthen accountability, innovation, and long-term efficiency.

Keywords: Cultural influence, Benue Investment and Property Company (BIPC), Tradition and customs, ethnic values. Societal attitude, Public sector enterprise performance.

INTRODUCTION

Public sector enterprises (PSEs), or State-owned enterprise (SOEs) are instrumental in the economic growth of developing nations like Nigeria.

These organizations are providing essential services, creating employment opportunities, and growing industry. For instance, the Benue Investment and Property Company (BIPC) is a notable entity that advances the economic development of the state through the management of properties, investment activities and consultancy. But just the economic and policy environment determines the performance of such enterprises. The cultural environment which includes aspects like hierarchy, ethnicity, and society also plays an important role.

Culture affects how we make decisions, lead, communicate and more. Ethnic linkages might influence promotions, while social norms around patronage and corruption can lower accountability and creativity. You can see cultural dynamic at the organizations and more widely in the society at large. The Benue community serves as the focal point of this research because its regional culture has a strong influence on the performance of Bank of Industry and Partnership (BIPC).

State-owned enterprises like BIPC have consistently performed poorly in Nigeria despite the undertaking of various attempts to reform and consolidate public enterprises. Cultural factors such as ethnic bias, ingrained informal practices, and societal perceptions of the legitimacy of leadership are not often

examined (Adeleke, 2021; Amodu, 2019). Mismanagement and corruption have been documented widely though, because of underfunding and political interference.

This research however, attempts to investigate the external cultural factors such as ethnic values, traditions, customs, attitudes towards corruption and their impact on BIPC performance. Culture can often lead to inefficiency. In the case of public enterprises, its hierarchical orientation and allegiance to group loyalty make them less adaptable and efficient. Societal attitudes towards patronage and corruption can erode public trust, compromise institutional integrity, and harm accountability (Ogohi, 2019; Asiegbu, 2017).

Most studies have concentrated on institutions at the national level or broadly interpreted administrative culture, ignoring localized realities. This study aims to fill that gap by studying the extent to which Benue culture, in particular, affects the BIPC performance. The findings will help us give meaning to how better culture can be offered in public sector reforms for service delivery and organizational efficiency of the state.

Research Questions

- i. How does ethnic values influence the performance of BIPC, Makurdi?
- ii. How do traditions and customs influence the performance of BIPC, Makurdi?
- iii. How do societal attitudes influence the performance of BIPC, Makurdi?

Objective of the study

The broad objective of this study is to examine how cultural factors influence the performance

of the Benue Investment and Property Company (BIPC), Makurdi. Specifically, the study intends to:

- i. To assess the influence of ethnic values on the performance of BIPC, Makurdi.
- ii. To evaluate how traditions and custom influence the performance of BIPC, Makurdi.
- iii. To determine the influence of societal attitudes on the performance of BIPC, Makurdi.

Research Hypotheses

H₀1: Ethnic values have no significant influence on the performance of BIPC, Makurdi.

H₀2: Traditions and customs have no significant influence on the performance of BIPC, Makurdi.

H₀3: Societal attitudes have no significant influence on the performance of BIPC, Maku

LITERATURE REVIEW

Ethnic Values

Ethnic values are the convictions, loyalty, and group norms that develop because of culture, and are usually exhibited through ethnic favoritism, nepotism, and kinship-based public sector employment practices. Adeleke (2021), posits that ethnic values in public institutions affect recruitment, promotions, and resource allocation. These values, despite having a cultural foundation, erode objectivity and meritocracy, thus lowering institutional achievement. Adebayo & Adebayo (2018) assert that the clearly defined ethnic bond prevalent in Nigeria promotes exclusionary practices that impair

inter-ethnic collaboration and team cohesion in organizations such as BIPC. Aluko & Odusola (2014) observe that factors of cultural diversity in Nigeria often lead to partial administrative systems where ethnically motivated allegiance is given importance over professional conduct. Egwu & Agara (2020) support this, showing how ethnic group loyalty leads to zcivil administrative inefficiencies because of fragmented group rivalries and lack of shared responsibility. Besides, a situation in states such as Benue where many ethnic groups coexist, public enterprises are plagued with latent ethnic conflicts of dominance and marginalization, the resultant effect indicate that while ethnic values serve a certain social purpose, they are detrimental to the efficiency of public sector enterprises because in most cases, the identity is put ahead of institutional objectives. This practice defeats the very reason for the existence of those organizations.

Traditions and Customs

Traditions and customs pertain to the practices and rituals that are deeply rooted in the past and the inherited ways of life that shape people's everyday interactions within social groups. These habits that are distinctly cultural can determine the way people regard leadership, obligations, and their responsibilities in civic bodies. Aluko (2013) states that these traditional structures have considerable influence in acts and actions taken, particularly in publicly controlled spaces where formal systems tend to operate side by side with informal cultural systems. As

Adeleke (2021) clarifies, in the Nigerian context, there are public institutions that embody the traditions of the society which include the hierarchical bowing to power and the affection for seniority based on age which tend to promote stagnation and inhibit initiatives driven by merit. In like manner, Mohammed & Razaq (2020) pointed out that such influences of traditions are observed in public institutions as low or no flexibility of organizational structure, lack of openness, and absence of open doors for change in operations—thereby increasing operational inefficiency. Adebayo et al (2018) stresses that the custom of giving preference to elder individuals within a social structure or conservatism, even when the way things are done is inefficient, makes adaptation to responsiveness and performance challenges difficult. Concerning BIPC, Egwu et al. (2020) noted that traditional tolerance towards mediocrity as well as favoritism and nepotism negatively contribute to poor service delivery and reduce employee commitment.

Societal Attitude

Attitudes reflect the common perception towards a community's mode of behavior. In a Nigerian perspective, these mindsets, especially in public administration, show some level of permissiveness, if not outright acceptance of unethical practices. Asiegbu (2017) for instance, terms 'corruption' as a culturally ingrained issue in Nigeria where informal norms often dominate over formal rules and results in dysfunctions in administration. Ogohi (2019) investigated the

culture of public administration and corruption and concluded that patron-clientelism is an entrenched norm in society which allows for the normalization of corruption.

Amodu (2019), assert that political 'god fatherism', a form of patronage, fundamentally determines appointment to public office and the allocation of public resources and this practice bluntly contravenes institutionalism and merit. Adeleke (2021) argues in support that the sociocultural values of constituents in some parts of the country emphasize more devotion to their kinsmen than to the organization which they pledge to serve. Ezeudu & Yau (2023) affirm that in such environments where corrupt practices are viewed as essential for progress, public institutions become the victims of accountability and ethical standards. These views show that the social perception of corruption and patronage influences the functioning of institutions such as BIPC, curtailing their ability to manage them in an open, accountable, and results-oriented manner. This has legalized the culture of corruption, the culture of impunity and the culture of lack of accountability and transparency in the governance of public organizations.

Performance of Public Enterprises

In the context of this study, public enterprise performance can be understood as the extent to which that agency effectively and efficiently makes use of its resources to deliver services in line with its set objectives. It is typically assessed with regards to the service delivery

standards, financial viability, productivity of the human resources, satisfaction of the stakeholders, and growth of the organization. In the Nigerian public sector, performance has always been hampered by a myriad of socio-cultural and administrative factors (Mohammed & Razaq, 2020). Active organizational performance is significantly influenced by the institutional culture, leadership styles, and governance frameworks of the public sector. For example, public enterprises such as Benue Investment and Property Company Limited (BIPC) suffer service delivery and development impact adversely when they are subjected to non-performance factors like ethnic patronage and political meddling (Adebayo & Adebayo, 2018). Public sector performance in Nigeria is also affected greatly by poor administrative discipline, lack of innovation, and weak accountability mechanisms (Egwu & Agara, 2020). Besides, there are arguments that many public institutions in Nigeria suffer underperformance not from inadequate resources, but rather from deeply entrenched cultural, managerial, and policy inefficiencies. Thus, this study aims to examine the influence of culture, particularly ethnicity, traditions and customs, societal attitudes, and societal culture, with the intent of providing tailored policy and strategic management advice on the operational performance of BIPC.

Hofstede Cultural Dimensions Theory

Hofstede Cultural Dimension theory is developed by Geert Hofstede in year 1980.

However, it is a theory of cross-cultural differences between national level and organization level. Hofstede's main thought is that culture influences behavior and management practices which, in turn, affects organization performance. His theory claims that culture affects behavior directly but has an indirect effect on organizational performance (Hofstede, 1980; cited in Kole, 2024). Hofstede's framework consists of six dimensions.

- a. Power Distance is how much people in a society accept that power is not shared equally.
- b. Individualism pertains to the idea that individuals are expected to look after themselves along with their immediate families only. While in collectivism, the society expect individuals that look after everyone else in a group.
- c. The masculinity-femininity dimension — This dimension determines whether, in a given country, the distribution of roles gives preference to either of competition and success or care and life quality.
- d. Uncertainty avoidance refers to the willingness of people to take risk.
- e. Long term planning implied by future rewards as opposed to the order of the past and honouring of social obligation.
- f. The extent to which societies permit the satisfying of human desires or regulate them through stringent norms.

The dimensions of Power Distance and Collectivism vs. Individualism hold relevance to the present study. Alongside these, it must be complemented with other theory framework for a comprehensive understanding of

organizational performance of BIPC at Makurdi. Understanding how hierarchy and ethnicity influence organizational decision-making and behaviour is critical, especially in a BIPC context where power and ethnicity often hinder meritocracy (Aluko & Odusola, 2014; Adeleke, 2021; Adebayo & Adebayo, 2018).

Nevertheless, Hofstede's (1984) theory came under fire for focusing on a Westernized model to the exclusion of the politically-charged institutional forces that compose many non-Western organisations (Egwu & Agara, 2020). The theory's focus on national culture often implies a static one-size-fits-all approach to culture. The fluidity, contextuality, and temporariness of organizational behaviour in African institutions may not be captured by this. In order to cope with this drawback, it is essential to add more theory.

Institutional Theory.

Institutional Theory was initially put forward in 1983 by Paul J. DiMaggio and Walter W. Powell. It assumes organisations are embedded in broader regulatory, normative and cognitive-cultural frameworks which shape their structure and practices (DiMaggio & Powell, 1983). The theory states that organizations are often isomorphic to their field's "taken-for-granted" norms in order to claim legitimacy, resources and survival advantages (Glynn, 2023; Woodhouse, 2024). As you research Benue Investment and Property Company (BIPC) in Makurdi, you can use Institutional Theory to show how ethnic loyalty, patronage networks and

communal norms work through such institutional forces which influence recruitment and promotion, especially resource allocation. Local legitimacy may take precedence over efficiency or merit-based choices due to these external pressures. An enterprise's performance may be constrained as a result.

Organizational Behavior Theory

According to Robinson and Judge (2017), organizational behaviour (OB) theory seeks to understand the behaviour of organization members, namely individuals and groups and the impact of the organization's culture, structure and environment on the behaviour of members.

The behavior that is individual/group and which takes place in real organizations are influenced more by leadership style, motivation, culture, structure and other environmental factors. The group believes that behaviour within organisations is not determined solely by rational economic choice, but that behaviour occurs within a context that includes social, psychological and cultural dynamics. Moreover, the group feels that leadership, communication and group dynamics have strong influence on effectiveness and well-being. When applied to BIPC, OB Theory helps us understand how the internal organizational culture power distance, hierarchical decision making, communal loyalty, leadership style and communication pattern affect the intrinsic motivation of the employees, team spirit and organizational performance.

Combining Hofstede's Theory with Other Understanding Theories.

By using Hofstede's cultural dimension along with Institutional Theory and Organisational Behaviour Theory, we gain better understanding of intertwining of cultural norms, institutional forces and organizational behaviour to influence performance outcomes at BIPC, Makurdi. Looking at external pressures, such as ethnic bias and patronage, as well as internal issues such as leadership and decision-making, can yield a much more nuanced picture of BIPC's challenges. How can BIPC enhance its organizational performance? The above frameworks suggest that improving organizational performance at BIPC is not merely an economic or policy issue. It also requires an engagement of culture sensitive management practices with both the internal organizational culture and the external institutional environment.

Empirical Review

Several studies have explored the role of culture in shaping public administration and organizational performance, particularly in Nigeria. Ezeudu et al. (2023) conducted a study examining the impact of cultural factors such as nepotism, corruption, and favoritism on the effectiveness of public administration processes in Nigeria. Their findings highlight how these cultural elements hinder administrative efficiency and fairness in the public sector. Although this study draws on a robust integrative research methodology and uses a sample of 200 administrators across multiple Nigerian cities, its primary limitation

lies in the narrow geographical representation of the sample, focusing only on Lagos, Abuja, and Enugu. As such, it does not fully capture the diversity of cultural influences across different regions in Nigeria. Furthermore, while the study offers valuable insights into how cultural practices affect public administration, it remains largely theoretical, without extending the analysis to specific organizational contexts or subnational public enterprises like BIPC. The study's alignment with the current research is clear, particularly regarding how ethnic loyalty and patronage networks shape organizational outcomes, but it lacks a deeper empirical connection to specific organizational performance metrics.

Similarly, Aluko & Odusola (2014) examined the challenges of diversity management in Nigeria's public sector. They found that ethnic loyalty and tribal bias significantly impact recruitment, promotion, and personnel relations in public sector organizations, often leading to internal strife and diminished organizational performance. Their study is relevant to the current research as it also considers how deeply ingrained societal values influence personnel decisions and ultimately undermine efficiency and performance. However, the study does not integrate a cross-cultural comparison or draw on international public sector studies, limiting its applicability to a broader global public administration context.

In contrast, Ogohi (2019) explored the relationship between culture and corruption in public administration. By using regression analysis on data from 200 civil servants, Ogohi

concluded that the endemic tolerance to corruption, patron-client systems, and informal influence networks in Nigerian public institutions erode performance and accountability. This aligns with the current study, which also investigates the societal perception of corruption and its negative effects on performance in state-owned enterprises. However, Ogohi's study lacks cross-regional insights and fails to consider local variations in corruption norms, making it less applicable to specific subnational organizations like BIPC. Integrating perspectives from international studies on public sector corruption could provide a more globalized understanding of how cultural factors like patronage affect public administration performance.

Egwu & Agara (2020) conducted a mixed-methods study on cultural influences on administrative behavior in Nigeria, highlighting how informal cultural customs—such as respect for elders, kin loyalty, and avoidance of confrontation—undermine operational efficiency and transparency in public organizations. Their findings offer a clear connection to the current study's focus on how cultural norms shape the performance of public enterprises. However, their qualitative approach fails to establish quantitative links between cultural behaviors and performance metrics within specific organizations. The current study can build on this by integrating quantitative analysis of how cultural factors at BIPC directly correlate with key performance indicators such as service delivery and staff productivity.

Internationally, Edewor et al. (2007) explored diversity management in multicultural organizations. Their study emphasizes the importance of embracing a multicultural workforce, recognizing the challenges and opportunities this presents for organizational behavior in a globalized environment. The findings resonate with the current study, especially in Nigeria's context, where multiple ethnic groups and communal clashes affect organizational performance. However, Edewor's study lacks a direct application to public sector enterprises in developing countries, such as Nigeria, where the impacts of diversity are compounded by ethnic tensions and patronage systems. By expanding on this framework, the current study can provide deeper insights into the complex interplay of ethnic diversity and performance in Nigeria's public enterprises.

Misigo & Moronge (2017) investigated the impact of organizational culture on employee performance in Kenya's civil service. Their study highlights how organizational values, communication, reward systems, and mission alignment positively influence employee performance. Although the study is focused on Kenya, it offers useful parallels for BIPC, especially in terms of how organizational culture influences employee behavior and motivation. However, the study does not explore the influence of cultural norms at the national level, such as ethnic loyalty, which are more relevant to Nigeria's context. Integrating such cultural variables would strengthen the applicability of their findings to the current research.

Finally, Cherian et al. (2021) studied the impact of corporate culture on employee behavior and performance in the United Arab Emirates (UAE). The study found that organizational culture is a significant driver of work performance and employee attitudes. This study contributes valuable insights into how corporate culture influences organizational success, but like the others, it does not incorporate a public sector context, which is essential for understanding the cultural dynamics at play in state-owned enterprises like BIPC. Drawing from international studies on corporate culture in the public sector could provide broader comparative insights for improving public enterprise performance.

Profile of Benue Investment and Property Company (BIPC)

The Benue Investment and Property Company Limited (BIPC) is a State-owned enterprise (SOE) that was incorporated under the Companies and Allied Matters Act (CAMA) as a limited liability Company on the 18th of October 1979 and became fully operational in 1980. The core mandate and functions were to mobilize funds for investment and development programs of the State as a catalyst for speedy economic development. It was for portfolio investment activities, investment in property development and management, providing business and advisory and management consultancy services to government and interested entrepreneurs. Under the present leadership and due to the current drive for diversification of the

economy in order to increase the earning power of the State, as well as addressing the high-level unemployment and insecurity, the company has expanded its scope of operations into the establishment of Nano and micro businesses, and gone into production of fast-moving consumer goods such as bread, portable table water as well as beer (Hir, 2024). The company operates also in the oil and gas sector of the economy with a functional filling station in the state capital, Makurdi.

The operation of this enterprise is analogous to what obtains in a company as it has an organisational structure akin to that of private companies. For instance, it has a Board of Directors as well as a Managing Director/CEO who is often appointed by the State Governor. There are also various departmental heads to man different operational sections within the company. This structure facilitates a coordinated approach at delivering services to all and sundry.

It is vital to take the current status of the company into cognizance in the light of this study. The researcher therefore consulted with archival materials such as the interviews granted by the current MD and the Television broadcast on Benue TV video clips of 22nd January 2024 on the BIPC operations to arrive at the following content. Since inception in 1979, the company has had ten managing directors and the current one, Dr. Raymond Asemakaha was appointed on the 28th October

2023. According to him, he was on board to bring back the glory of the BIPC signifying that the glory had departed. His interaction with the media in his various speeches indicate some of the anomalies he met on ground to include but not limited to these:

- Unethical conduct of previous stewards in the affairs of the enterprise manifest in sharp practices such as excessive expenditures from reckless approvals.
- Non remittance of pension, gratuity and ITF contributions. Including non-payment of taxes and VAT.
- Diversion of company properties including cash into private use requiring recoveries with the aid of EFCC.
- Company consistently posted losses for five years continuously and a mounting debt profile.

Meanwhile, in a separate interaction with the staff, they too had high expectations from the new management in the face of low morale which they too were experiencing. They hoped that the new team would pull the company out of stagnation both in terms of projects and staff welfare. Engage in private /public partnership both in the real estate and service sector along the company mandate.

Although, all these challenges cannot be classified as cultural in nature, we cannot deny the presence of cultural influences on some of them. For instance, the open and shameless display of greed, lack of accountability and transparency is there and culturally rooted.

The fear of confronting leadership for wrongdoing on the part of staff and even outsiders are culturally connected. Besides, the process of how the leadership came in and their teams could be responsible for their open display of impunity. These all have cultural underpinnings.

BIPC is considered one of the foremost public enterprises in Benue to study considering her strategic importance to the State and her economy and her public enterprise framework. Besides, the organization has survived the common sickness of ailing and failing firms in the State despite operating under a very complex socio-cultural environment. It is believed that this study will offer a unique lens through which cultural factors on organizational performance can be assessed.

METHODOLOGY

This study employed a descriptive, cross-sectional research design in collecting data from the employees of Benue Investment and Property Company (BIPC). How various cultural factors influence the performance of a public enterprise is best assessed using a descriptive approach because it enables the researcher to analyze 'as is' conditions without changing any variables. The entire direct workforce of BIPC, Makurdi is the target population, and it stands at 211 employees according to Hir, (2024) baseline data. With Taro Yamane's formula, a calculated sample size of 138 respondents was arrived at. Respondents from different departmental and

managerial levels were selected so that various perspectives on the influence of ethnic value, traditions and customs, societal attitude on organizational performance can be obtained.

The questionnaire was developed and divided into two sections. Section A included demographic and work-related data of the respondents, while Section B aimed to assess the impact of cultural factors on organizational performance. Responses were captured using a four-item Likert scale: Strongly Agree, Agree,

Disagree, and Strongly Disagree. The content validity of the questionnaire was performed by experts in public administration and research methodology to ensure all constructs were properly captured. A pilot study was conducted on a subset of the population regarding clarity and reliability. Internal consistency was evaluated using the Cronbach Alpha coefficient, with 0.70 as the benchmark for acceptable reliability. The result are shown in the table below:

Table 1: Reliability Result

Variable	Number of Items	Cronbach's Alpha	Interpretation
Ethnic Values (EV)	5	0.82	Reliable
Traditions and Customs (TC)	5	0.79	Reliable
Societal Attitudes (SA)	5	0.85	Highly Reliable
Performance of BIPC (Dependent)	6	0.88	Highly Reliable
Overall Instrument Reliability	21	0.84	Highly Reliable

Source: Field Survey

2.1 DATA PRESENTATION AND ANALYSIS

The quantitative methods were applied on the data obtained from the field. Participant demographics and important study variables were summarized using descriptive statistics: mean, standard deviation, and frequencies. Multiple regression analysis under inferential statistics was utilized to evaluate the research hypotheses and appraise the impact of selected cultural factors on the performance of BIPC.

Model Specification

The regression model for the study is stated as follows:

$$P = \beta_0 + \beta_1 EV + \beta_2 TC + \beta_3 SA + \mu$$

Where: **P** = Performance of BIPC, **EV** = Ethnic Values, **TC** = Traditions and Custom, **SA** = Societal Attitudes

μ = Error term

Regression Analysis

A multiple linear regression analysis was conducted to examine the influence of the independent variables (ethnic values, traditions

and custom, societal attitudes) and the dependent variable (performance of BIPC).

Table 2: Regression Results Summary

Variable	Unstandardized Coefficients (B)	Standardized Coefficients (β)	t-value	p-value	VIF
Constant	1.52	—	5.02	0.000	—
Ethnic Values	0.28	0.26	4.87	0.000	1.32
Traditions and Customs	0.33	0.30	5.14	0.000	1.28
Societal Attitudes	0.21	0.19	3.76	0.001	1.36

Model Summary: $R^2 = 0.69$, Adjusted $R^2 = 0.67$, $F(3, 134) = 101.54$, $p < 0.05$

Source: Field Survey 2025
SPSS V.27

The regression results indicate that all three cultural variables have statistically significant positive effects on the performance of BIPC. Traditions and customs ($\beta = 0.30$) exerted the strongest influence, followed by ethnic values ($\beta = 0.26$), and societal attitudes ($\beta = 0.19$). The model explains approximately 69% of the variation in BIPC performance. The Variance

Inflation Factor (VIF) values for all predictor variables (Ethnic Values: 1.32, Traditions and Customs: 1.28, Societal Attitudes: 1.36) are well below the threshold of 10, indicating that there is no significant multicollinearity among the predictors, suggesting that each variable contributes uniquely to the model without redundancy.

Table 3: Shapiro-Wilk Test for Normality of Residuals

Test Statistic	Value
Shapiro-Wilk statistic	0.97
p-value	0.12

Source: Field Survey 2025
SPSS V.27

The Shapiro-Wilk test was used to assess the normality of the residuals in the regression model. The Shapiro-Wilk statistic value of 0.97 indicates that the distribution of residuals

is close to normal, as the statistic is near the ideal value of 1, which suggests a normal distribution. The corresponding p-value of 0.12 ($p > 0.05$) confirms that the residuals do

not significantly deviate from normality. Since the p-value is greater than the common threshold of 0.05, we fail to reject the null hypothesis, meaning that there is no evidence

Test of Hypotheses

The following hypotheses were tested using the regression results from Table 2.

Hypothesis 1: Ethnic Values and Performance

H₀₁: Ethnic values have no significant influence on the performance of BIPC, Makurdi.

Decision: Since $p = 0.000 < 0.05$ and $t = 4.87$, **H₀₁ is rejected.**

Conclusion: Ethnic values significantly influence the performance of BIPC.

Hypothesis 2: Traditions and Customs and Performance

H₀₂: Traditions and Customs have no significant influence on the performance of BIPC.

Decision: With $p = 0.000$ and $t = 5.14$, **H₀₂ is rejected.**

Conclusion: Traditions and Customs have a statistically significant influence on BIPC performance.

Hypothesis 3: Societal Attitudes and Performance

H₀₃: Societal attitudes toward corruption and patronage have no significant effect on the performance of BIPC.

to suggest that the residuals are not normally distributed. This supports the assumption of normality, validating the use of the regression model for further analysis.

Decision: Since $p = 0.001$ and $t = 3.76$, **H₀₃ is rejected.**

Conclusion: Societal attitudes significantly influence the performance of BIPC.

Summary of Results and Findings

H₀₁: was rejected, confirming that ethnic values significantly influence BIPC performance.

H₀₁ was rejected; the t-value (4.87, $p < 0.05$) shows that ethnic values have a significant influence on BIPC performance. This supports Hofstede's (1980) collectivism dimension, where group loyalty outweighs individual merit. Within Benue's collectivist culture, kinship and ethnic allegiance shape personnel decisions and resource allocation, confirming Institutional Theory (DiMaggio & Powell, 1983) that organizations conform to local norms for legitimacy even when efficiency suffers. Organizational-behaviour models (Robinson & Judge, 2017) also suggest that shared identity can foster trust and cohesion, so BIPC's leaders must manage ethnicity to harness teamwork without sacrificing meritocracy.

Hypothesis 2: Traditions and Customs and Performance

H03: Traditions and Customs have a statistically significant influence on BIPC performance

H₀₂ was rejected; traditions and customs ($t = 5.14, p < 0.05$) exert the strongest effect on performance. This aligns with Hofstede's power-distance dimension, in which respect for hierarchy ensures discipline but suppresses innovation. Traditional authority and seniority systems, as noted by Egwu & Agara (2020), limit participatory decision-making. From an institutional perspective, these norms are legitimizing rules that sustain social order but slow reform. Organizational-behaviour theory argues that blending traditional respect with participative leadership can raise motivation and creativity (Guiraud, 2024).

Hypothesis 3: Societal Attitudes and Performance

H03: Societal attitudes toward corruption and patronage have no significant

H₀₃ was rejected; societal attitudes ($t = 3.76, p < 0.05$) significantly influence BIPC performance. The findings reflect Hofstede's

uncertainty-avoidance and short-term-orientation dimensions: societies that fear uncertainty and value immediate gain tolerate corruption and patronage. As Falola (2023) and Ogohi (2019) note, such norms erode accountability. Institutional theory explains this as adaptation to informal expectations that normalize unethical behaviour, while organisational-behaviour frameworks stress that changing attitudes through ethical leadership and transparency can rebuild trust and performance.

CONCLUSION AND RECOMMENDATIONS

Cultural factors are critical in shaping public sector performance particularly in Benue State that is politically active and possesses a multi-ethnic environment with diverse customs and traditions. Cultural diversity within and outside the organization should be intentionally managed. The paper specifically advocates for an ambidextrous cultural approach in management whereby the organization honors cultural norms while maintaining organizational values and performance standards.

In the light of the findings of this study, the following recommendations are hereby put forth.

(a) At the institutional level, inclusivity should be imbibed beginning from leadership appointments to employment which should all be merit-based and regional-balanced.

(b) It is recommended that public enterprises adopt culturally informed and conflict-sensitive approaches that respect and integrate local traditions and customs. By promoting shared community values such as mutual respect, communal responsibility, and inclusive decision-making, organizations can foster transparency, strengthen accountability, and align their operations with both societal expectations and global best practices.

(c) Societal attitudes should be addressed through deliberate merit-based processes that promote professionalism, productivity, effectiveness and efficiency.

Limitation

This study, like many empirical investigations, is subject to certain limitations. Firstly, it focused exclusively on the Benue Investment and Property Company (BIPC) in Makurdi, which may limit the generalizability of the findings to other public enterprises in different states with varying cultural and administrative contexts.

Secondly, the study adopted a quantitative approach using structured questionnaires, which may not fully capture the deeper insights and nuances that qualitative methods such as interviews or focus groups could reveal.

Thirdly, the study relied on self-reported data, which may be influenced by social desirability bias, as respondents could provide answers they perceive as acceptable rather than their true opinions. Despite these limitations, the research offers valuable empirical evidence on the influence of cultural factors on the performance of public enterprises at the subnational level in Nigeria.

Area for Further Studies

Future studies should expand the scope beyond BIPC to include other state-owned enterprises across Nigeria to allow for comparative analysis of cultural influences on performance. Researchers are also encouraged to adopt a mixed-method approach that combines quantitative and qualitative designs to provide richer, more comprehensive insights into how culture affects public enterprise efficiency.

Additionally, further studies could examine the mediating role of leadership style, gender dynamics, and employee motivation in the relationship between cultural factors and organizational performance.

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