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THE CULTURAL IMPERATIVE: REENGINEERING WORK ATTITUDES FOR FUTURE-READY ORGANIZATIONS IN NIGERIA

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KEYWORDS

ABSTRACT In an increasing

Cultural Imperative, Reengineering, Work Attitudes, Future-Ready Organizations, Nigeria

In an increasingly unstable global environment, preparing organizations for the future is a crucial strategic necessity, especially in Nigeria, where specific socio-cultural characteristics create distinct problems and possibilities. This quantitative research examines connections cultural the among necessities. restructuring activities, job-related perspectives, and organizational preparedness for the future within the Nigerian setting. Information was gathered from 110 workers and supervisors through standardized surveys and examined utilizing multiple regression analysis. The outcomes strongly validated Hypothesis 1, demonstrating a noteworthy positive impact of cultural necessities on restructuring activities ($R^2 = .822$, B =0.125, *p* = .008). Nevertheless, Hypothesis 2, which proposed an immediate impact of favorable job-related perspectives on organizational effectiveness, was not validated (B = 0.088, $p^* = .374$), implying a more intricate, indirect connection potentially influenced by The conclusions highlight multicollinearity. significance of cultural harmonization indispensable element of effective organizational change in Nigeria. Suggestions involve incorporating cultural assessments for change projects and utilizing sophisticated statistical methods such as Structural Equation Modeling (SEM) to clarify the complex mechanisms through which job-related perspectives impact future-readiness.

Introduction

The contemporary global business environment is experiencing significant and continuous transformation, marked by accelerated technological advancements, evolving economic frameworks, and unprecedented levels of instability, ambiguity, intricacy, and unpredictability (VUCA). Consequently, organizations globally are

confronting the critical need to cultivate "future-preparedness"—a state characterized by enhanced adaptability, robustness, and an aptitude for perpetual innovation (Annan, 2022). While investments in digital infrastructure and novel business paradigms are undoubtedly important, a growing consensus suggests that the primary obstacle to effective transformation resides not in technology, but in the established organizational culture (Kane et al., 2021). The cornerstone of sustainable future-preparedness lies in the collective mindset, principles, and professional dispositions of an organization's human resources. It is this intrinsic cultural framework that ultimately dictates an enterprise's capacity to adjust, collaborate, and flourish within a disruptive context.

In Nigeria, the largest economy in Africa, this challenge assumes a particularly pertinent and pressing nature. The nation stands at a pivotal moment, supported by a large, youthful demographic and an expanding entrepreneurial spirit, yet simultaneously hampered by infrastructural limitations, socio-political volatility, and a complex framework of societal conventions (Adewale, 2021). Established organizational hierarchies, often impacted by patterns of authoritative leadership, and a pronounced resistance to change can impede the very innovation and empowerment necessary for prospective success (Eze & Okafor, 2020). The well-known Nigerian resourcefulness and resilience, while potentially valuable assets, frequently remain underutilized or directed towards individual survival rather than collective organizational progress. Consequently, for Nigerian organizations to effectively compete within the global market and navigate domestic uncertainties, a deliberate and contextually relevant restructuring of workplace culture is not merely beneficial; it is a fundamental strategic imperative.

This study, therefore, posits that the central requirement for Nigerian organizations aspiring to future-preparedness is the intentional restructuring of professional attitudes and organizational culture. The term "restructuring" is purposefully employed to denote a fundamental re-evaluation and comprehensive redesign of cultural procedures, moving beyond superficial endeavors towards a profound, systemic transformation (Hammer & Champy, 1993). This encompasses a shift from authority-centered governance towards empowering and supportive leadership, formalizing the inherent Nigerian problem-solving aptitude into formalized innovative processes, and cultivating an inclusive organizational culture that transcends tribal allegiances in favor of a unified, merit-based organizational identity.

The aim of this conceptual study is to articulate the vital requirement for this cultural transformation and to propose a framework for its practical implementation. We contend that without addressing the unique socio-cultural dynamics of the Nigerian workplace, technological and strategic investments will yield less than optimal outcomes. This introductory overview provides the groundwork for a detailed examination of the prevailing challenges within Nigerian organizational culture, the fundamental characteristics of a future-prepared work ethic, and a context-specific model to guide leaders in fostering an environment where both the

Jakpa, Grace Ufuoma International Journal of Accountancy, Finance and Taxation organization and its personnel are equipped to effectively address the challenges and leverage the opportunities of the future.

Research Objectives

- 1. To ascertain the extent to which cultural imperatives and the reengineering of workplace viewpoints are implemented within significant Nigerian companies.
- 2. To scrutinize and assess the key components that underpins effective work attitudes and the development of future-oriented organizations in Nigeria.

Research Questions:

- 1. How does acknowledging and incorporating cultural imperatives shape the reengineering processes of existing organizational designs observed in top-tier Nigerian businesses?
- 2. To what extent are the key factors underpinning positive work attitudes essential for the efficient operation of organizations prepared for the future within the Nigerian context?

Hypotheses

H₁: There is no statistically significant relationship between cultural imperatives and reengineering efforts in prominent Nigerian organizations.

H₂: There is no significant correlation between the key factors underpinning positive work attitudes essential for the efficient operation of organizations prepared for the future within the Nigerian context.

Review of Related Literature Cultural Imperative

The idea of a "cultural necessity" suggests that deeply rooted traditions, principles, and perspectives are not just background information but actively shape success in social and economic efforts (Lewis, 2018). As highlighted by Harrison and Huntington (2001, as cited in Lewis, 2018), culture is a key factor in economic progress. For Nigeria, a country on the verge of significant economic growth, understanding and strategically reshaping its distinctive cultural approaches to work is essential for creating organizations prepared for the future. This requires a careful approach that builds on the strengths of Nigeria's collaborative, people-oriented culture while adapting to the demands of the global, task-focused business environment. Nigeria's typical cultural characteristics, according to the Lewis Model, strongly align with the people-oriented category. Nigerians are often sociable, expressive, and spontaneous, placing great importance on family, emotions, and personal connections (Lewis, 2018). This reflects the cultural emphasis on building relationships described by Provasi (2012), where business is conducted with people, not just companies. In Nigeria, trust (amana in Hausa, igbagbo in Yoruba) is fundamental to any professional interaction. Starting business discussions without taking the time to socialize and build personal connections can be a major mistake, potentially ending a deal before it even begins (Provasi, 2012).

Furthermore, the concept of "saving face," or maintaining dignity and avoiding public embarrassment, is a strong influence. Correcting a colleague or employee publicly can seriously damage team unity and loyalty, highlighting the need for culturally aware conflict resolution and feedback methods. However, the very strengths of this people-oriented culture can create challenges in developing organizations ready for the future. The preference for multitasking and a flexible approach to schedules can conflict with the task-focused demands of global supply chains, international project management, and strict regulatory compliance—systems often designed by organized, detail-oriented planners from cultures like Germany or Switzerland (Lewis, 2018). To compete globally, Nigerian organizations must reshape work habits to incorporate task-focused practices without losing their relational strengths. This can be achieved by: * Organized Relationship Building: Implementing mentorship programs, cross-departmental projects, and team-building activities can fulfill the cultural need for connection while aligning it with organizational goals. * Combined Project Management: Using agile and flexible project management methods that allow for ongoing progress and teamwork (catering to people-oriented traits) while maintaining clear deadlines, deliverables, and accountability (incorporating task-focused structure). * Culturally-Sensitive Systems: Implementing performance review systems that provide constructive feedback privately, preserving "face," while setting clear, measurable, and objective performance standards.

The role of national institutions, especially education, is crucial in this reshaping process. As Hammerich and Lewis (2013) point out, education systems pass on and reinforce national culture, often shaping history and values to strengthen shared beliefs. Currently, the Nigerian education system often emphasizes memorization over critical thinking and individual achievement over collaborative problem-solving within a structured framework. To develop future-ready skills, a change in curriculum is needed to teach task-focused skills like analytical reasoning, time management, and process orientation, all within the context of Nigeria's community values. By celebrating national figures who demonstrate integrity, innovation, and hard work, the education system can help create a new, combined work ethic that is both authentically Nigerian and globally competitive. Finally, Nigeria's significant religious diversity—a major cultural influence consisting of Christianity and Islam—must be used as a source of unity and ethical principles rather than conflict. The historical conflicts between religions, from the Crusades to the Ottoman Empire, show the destructive potential of sectarian division (McRae, 2010). Future-ready Nigerian organizations can encourage interfaith dialogue and promote shared values such as honesty, hard work, and compassion as universal cultural necessities that go beyond religious differences, thereby reducing the potential for internal conflict and building a more unified corporate culture. The cultural necessity for Nigeria is not to abandon its rich, people-oriented heritage but to deliberately and strategically reshape its work habits. By integrating the structure and discipline of task-focused models with its natural strengths in relationshipbuilding and communication, Nigeria can create organizations that are not only Jakpa, Grace Ufuoma International Journal of Accountancy, Finance and Taxation productive and efficient but also resilient, humane, and fully prepared for the challenges of the 21st-century global economy. As Lewis (2018) suggests, the momentum of a culture is a powerful force; the goal is to direct it purposefully towards a prosperous future.

Reengineering

The increasing competition across the world and fast-paced technological progress mean that organizations need to fundamentally rethink how they operate. For Nigeria, the key to building businesses that are ready for the future involves understanding both the strong influence of its national culture and the potential for change through business process improvement. This concept, first introduced by Hammer in 1990 and further explained with Champy in 1993, involves completely rethinking and radically redesigning business processes to significantly improve important performance measures. However, successfully implementing such a big change is not just a technical matter; it's also a matter of adapting to the culture. Therefore, improving work attitudes in Nigeria requires a careful and understanding approach that respects deeply held social values while systematically establishing the processes and ways of thinking needed for success in the global market.

Nigeria's lively culture is largely group-oriented and flexible, with a strong emphasis on personal relationships, emotional expression, and adapting to changing schedules and priorities (Lewis, 2018). As Provasi noted in 2012, in such cultures, business is done with people, not just organizations, making relationship-building a crucial necessity. This cultural reality often clashes with the main ideas of traditional process improvement, which encourages a shift from organized, structured departments to flexible, process-focused ones, and the replacement of complicated, step-by-step activities with simple, simultaneous ones (Hammer & Champy, 1993). A direct application of process improvement that ignores cultural considerations—for example, by forcing a strict, linear workflow without considering relationships—is likely to fail. As research suggests, resistance to change and a lack of consistent leadership support are major reasons why process improvement efforts fail (Hammer & Champy, 1993; Hall et al., 1993). In Nigeria, this resistance would be even greater if the changes are seen as disrespectful to cultural norms, such as the importance of saving face or the value of reaching agreements through discussion. For process improvement to be successful in Nigeria, it must be adapted to work with, rather than destroy, its cultural values. The following approach combines Hammer and Champy's (1993) ideas with the Nigerian social and cultural context: 1.0rganize Around Goals with Group Agreement:** The idea of focusing on goals, not just tasks, is effective. In Nigeria, this should be presented as a team achievement. Teams should be built around key processes (e.g., "attracting and keeping customers"), and success should be celebrated as a team effort, reflecting the group-oriented nature of the culture. 2. Combine Decision-Making with Respect for Authority:* Process improvement encourages giving decision-making power to those doing the work. This aligns well with empowering employees. However, in a culture that values hierarchy and seniority, this must be done by appointing respected individuals as "process leaders"

who can make decisions while maintaining group harmony, thus combining empowerment with cultural respect.3. Connect Related Activities Through Improved Communication:*The process improvement principle of connecting related activities instead of just combining their results is essential. Nigeria's talkative and flexible nature can be an advantage here if used in structured, simultaneous communication platforms that replace slow, sequential departmental transfers. 4. Simplify Processes by Valuing People, Not Just Efficiency: *The effort to replace complex processes with simple ones must be communicated as a way to free up employees for more valuable, relationship-focused, and strategic work—not just as a way to cut costs. This aligns the technical goal of efficiency with the cultural value of respecting individuals' potential.

The change in business priorities required for process improvement (Hammer & Champy, 1993) must also be adapted to the culture:* From Manager to Customer: This change can be powerfully communicated by linking customer satisfaction to community and national pride, which are important themes in Nigerian society.* From Organized Departments to Flexible Structures: Transitioning to a flexible structure must be managed carefully to avoid appearing to disrupt social hierarchies. It should be presented as creating new, cross-functional "teams" or "groups" focused on delivering value.* From Scoring to Leadership and Learning: Replacing point-based systems with leadership and learning (Hall et al., 1993) fits well with a cultural appreciation for mentorship and wisdom. Allowing employees to track their own progress promotes a sense of personal responsibility within a supportive, team-oriented environment.

Ultimately, the success of this cultural adaptation of process improvement depends on what Hammer et al. (1993) call "visionary leadership." Nigerian leaders must promote a new, blended work ethic. They must embody and reward the discipline, punctuality, and data-driven decision-making of more structured cultures while continuing to foster the trust, loyalty, and strong personal connections that are the foundation of Nigerian business. As Burke (2004) found, people in higher positions are more open to change, making it the responsibility of leaders to model the new, integrated behaviors. In improving work attitudes for businesses to be ready for the future in Nigeria is not about choosing between culture and efficiency. It is about recognizing cultural values as the essential foundation upon which all successful change is built. By combining the radical, process-focused principles of process improvement with the relationship-oriented, flexible strengths of the Nigerian people, organizations can achieve the significant improvements in quality, speed, and cost that Hammer and Champy envisioned, while building businesses that are authentically Nigerian and truly ready for the future.

Work Attitudes

To create forward-thinking businesses in Nigeria, it's not enough to simply upgrade technology or improve procedures. We need to rethink the way people feel and act at work. This means consciously reshaping how employees feel about their jobs, coworkers, and the company itself (Judge et al., 2017). However, because Nigeria

has a strong culture of community and teamwork, this reshaping needs to be done in a way that respects local values. Changes should be designed to fit with these values while still encouraging the attitudes needed for flexibility, creativity, and success in the global market. The key to success lies in reshaping the overall atmosphere - how employees collectively view what is valued and rewarded – to support this new way of thinking. In fostering a Climate of Care and Trust: An environment of care, which emphasizes management's genuine concern for employee well-being, trust, and respect (Fu & Deshpande, 2014), is essential in a culture like Nigeria. Showing real care isn't just a bonus, it's a fundamental requirement for gaining employee support. When employees feel that the organization cares about them as individuals, not just as workers, they are more likely to respond with higher job satisfaction, engagement, and commitment (Denison et al., 2003), making them more open to embracing change. encouraging Innovation and Fairness: To prepare for the future, Nigerian organizations must move beyond simply following rules to a culture that encourages innovation (Hartnell et al., 2011) and fair treatment (Moon, 2017). Principles that give more decision-making power to frontline employees (Hammer & Champy, 1993) will only work if the environment is perceived as fair and supportive of new ideas. This requires leaders to visibly reward reasonable risk-taking and ensure that processes for evaluation and promotion are transparent and just, thereby reducing the fear of failure.

In Nigeria, attitudes at work are closely tied to cultural traditions and social norms. Important attitudes like job satisfaction, involvement, and commitment (Purwanto, 2008) don't exist in isolation. In a culture that values relationships and personal interaction (Lewis, 2018), job satisfaction is greatly influenced by the quality of relationships with managers and colleagues (Smith et al., 1969; Spector, 1985). Similarly, commitment to the organization often extends to loyalty to one's team and supervisor, reflecting a preference for personal connections (Becker, 1992; Siders et al., 2001). Therefore, any attempt to reshape attitudes for a future-oriented approach - such as encouraging individual initiative or teamwork across different departments - must be presented in a way that strengthens, rather than breaks, these existing relationships. The most effective way to reshape attitudes at work is to carefully manage the workplace environment. This environment is defined by how employees interpret organizational events, rules, and practices. It sends signals about what behaviors are rewarded, supported, and expected (Ehrhart et al., 2014; James et al., 2008). For Nigeria to be ready for the future, organizations must create environments that combine cultural strengths with modern business needs.

To integrate these ideas, a strategic framework for reshaping attitudes at work in Nigeria is needed:* Assess the Current environment before making changes, organizations must evaluate the existing workplace environment. do employees perceive it as caring, innovative, and fair, or do they see it as rigid and distrustful? * Align Changes with Cultural Values:* Communicate the need for change by connecting it to the success of the community and national pride. Present the shift to more collaborative, process-focused structures (Hammer & Champy, 1993) as a way to

create more effective "work families" focused on providing value to the customer and, by extension, the community. * Empower Through Trust, Not Just Systems:The principle of empowering employees must be put into practice through an environment of trust (Albrecht et al., 2015). This means leaders must delegate real authority and support employees' decisions, recognizing the cultural need for respect and thereby increasing job involvement and commitment. * Measure and Reinforce Desired Attitudes: Go beyond traditional measures to regularly assess the specific attitudes you are trying to change - satisfaction with new work processes, commitment to team goals, and involvement in innovative projects. Leaders must consistently demonstrate and reward the behaviors that reflect the new, desired environment. In transforming Nigerian organizations for the future requires a shift in both culture and mindset. It's crucial to recognize the importance of culture and ensure that the radical redesign of processes is accompanied by an equally thoughtful redesign of the workplace environment. By strategically shaping an environment that values care, trust, innovation, and fairness, leaders can successfully reshape the attitudes of their workforce. This will unlock higher levels of job satisfaction, commitment, and engagement, building organizations that are not only efficient and competitive but also authentically Nigerian and resilient enough to thrive in the 21st century.

Future-Ready Organizations

In today's rapidly evolving global business environment, marked by constant technological progress and considerable uncertainty, the concept of "future-proof" organizations has emerged. These organizations stand out due to their resilience, ability to adapt, and skill in using digital tools to innovate and flourish in a constantly changing world (De Smet et al., 2021; Deloitte, 2023a; Weill & Woerner, 2018). For Nigeria, with its significant potential and complex social and economic challenges, becoming a future-proof economy is essential. However, this change requires more than just adopting new technologies. It demands a fundamental shift in workplace attitudes and the underlying atmosphere to align with the key characteristics of future-readiness. The essential building blocks of a future-proof organization include flexibility, a commitment to new ideas and ongoing learning, effective management of talent, and productive teamwork (De Smet et al., 2021; Sia et al., 2021; Taylor, 2022). However, these elements often contrast sharply with traditional work habits and structures common in many Nigerian organizations, which may be more structured, inflexible, and focused on relationships (Lewis, 2018). For example, the need for rapid adaptation in future-proof organizations can clash with a cultural preference for reaching consensus and respecting seniority. Similarly, a culture that encourages innovation and calculated risk-taking (Deloitte, 2023b) may be hindered by a culture where fear of public embarrassment is strong (Provasi, 2012). This situation creates a critical dilemma: simply imposing an external operating model will face resistance and likely fail. The answer lies not in abandoning Nigerian cultural strengths but in reshaping work attitudes—employees' opinions and feelings about their jobs (Judge

Jakpa, Grace Ufuoma International Journal of Accountancy, Finance and Taxation et al., 2017)—to bridge the gap between cultural heritage and the demands of future-readiness.

Taking a structured approach is required to redesigning the human aspect of Nigerian organizations. This involves carefully evaluating and reshaping the environment—employees' perceptions of what is valued and supported (Ehrhart et al., 2014)—to encourage future-ready attitudes. This process must include: 1. Improving Flexibility and Teamwork through Trust:** The future-proof characteristic of teamwork (Grenny et al., 2022) can be enhanced by leveraging Nigeria's collaborative spirit. Efforts should shift organizations from rigid, top-down structures to more collaborative teams focused on shared goals (Hammer & Champy, 1993). This change must be supported by a strong sense of trust and care (Albrecht et al., 2015; Fu & Deshpande, 2014), where leaders show genuine concern for employee wellbeing, earning the trust needed for employees to embrace new, flexible ways of working. 2. Promoting Innovation and Learning through Empowerment:** To cultivate a culture of innovation and continuous learning (De Smet et al., 2021; Jiménez-Jiménez & Sanz-Valle, 2011), organizations must transform employees from supervised task-doers into empowered decision-makers. When employees feel their judgment is respected and their ideas are valued—a key aspect of a positive work environment (James et al., 2008)—their connection to their work deepens. This encourages the motivation required for innovation and continuous self-improvement. 3. Reshaping Talent Management for a Shared Future: Future-proof talent management requires a workforce that is skilled, collaborative, and adaptable (Deloitte, 2023b). Efforts must focus on creating a sense of fairness (Moon, 2017) where promotion and reward systems are clear and perceived as just. By linking skill development and collaborative effectiveness to overall success, organizations can channel the cultural drive for achievement into the skills needed for the future.

In becoming future-ready, there is a major challenge for Nigerian businesses. The journey is a cultural shift where the key is to strategically reshape workplace attitudes. This requires leaders to be both creators of new systems and guardians of cultural values. By carefully shaping a work environment that combines the relational strengths of Nigerian culture—such as trust, respect, and community effort—with the future-ready building blocks of flexibility, innovation, and teamwork, organizations can foster the high levels of job satisfaction, commitment, and involvement needed to succeed. The result will be a distinctly Nigerian version of future-readiness: technologically advanced, globally competitive, and culturally authentic.

Nigeria

Nigeria's democratic development has paradoxically occurred alongside a struggling economy, growing insecurity, and widespread conflicts. The rise of armed conflicts, including clashes between farmers and herders, inter-regional disputes, banditry, and the Boko Haram insurgency, highlights the need for inclusive strategies that mitigate violence and strengthen community safety measures. Examining the dynamics of communal conflicts in Nigeria, as explored by Herbert and Husaini (2018) and James and Muhammad (2019), is crucial for understanding their underlying

causes and processes. Collaborative efforts between the police and internally displaced communities in Northeast Nigeria are vital for developing practical solutions that build trust and promote accountability in addressing security concerns.

The long-standing tensions between the Aten, Fulani, and Takad peoples in Kaduna and Plateau states underscore the importance of peace building initiatives aimed at achieving lasting ceasefires. The high number of fatalities, as noted by Bukar et al. (2021), suggests that violence is a pervasive issue in Nigeria. The COVID-19 pandemic has potentially exacerbated these violent incidents, with kidnappings increasing significantly in 2020 compared to 2019. To enhance peacebuilding efforts, it is essential to understand the diverse meanings of peace across different communities and identify the most valued indicators of harmony. The systematic abduction of schoolchildren, a symptom of declining human security in Nigeria, has resulted in a "lost generation" of youth (Iwara, 2021). Given that a significant portion of the world's out-of-school children reside in Nigeria, policymakers must prioritize the immediate rescue and support of the nation's challenged educational system amidst the ongoing crises of kidnappings, Boko Haram violence, and farmer-herder conflicts.

Recent years have witnessed increased tension between the Fulani, often perceived as Northerners, and rural communities in the Southern part of the country, fueled by a rise in kidnappings and violent confrontations between nomadic herdsmen and farmers (Egbuta, 2018). Examining global security patterns and forces allows for broader interpretations. Globalization and the interplay between security, economic conditions, terrorism, state instability, and geopolitical instability are identified as key factors shaping the future of global security. The World Economic Forum's (2016) Global Risk Report highlights large-scale involuntary migration, extreme weather events, failure of climate change mitigation and adaptation, interstate conflict with regional consequences, and major natural disasters as the top five global risks in terms of likelihood. Nigeria's development challenges are deeply rooted in its socio-cultural composition (Taiwo, 2010).

The society's diverse communal groups, extended families, lineages, clans, and ethnic groups have historically provided support during periods of poor governance, unemployment, deprivation, and financial insecurity. Similarly, Nigeria's unstable power supply continues to hinder economic activities (Okafor, 2019). Despite an installed power capacity of approximately 12,000 megawatts, the average electricity supply to consumers remains around 4,000 megawatts, a stark contrast to South Africa's production of over 50,000 megawatts (KPMG, 2021). Frequent national grid breakdowns further exemplify the country's persistent power issues, impacting both transmission and distribution. Furthermore, the collection of payments for electricity remains a challenge, with distribution companies facing substantial debt from households and businesses.

Nigeria's low ranking on the World Bank's (2020) Human Capital Index (150 out of 157 nations) highlights the country's human development challenges despite recent socioeconomic progress. Limited employment opportunities contribute to

extreme poverty, geographical disparities, and socio-political instability. High inflation has further exacerbated poverty, pushing an estimated 7 million additional Nigerians into poverty in 2020 (World Bank, 2021). While government spending increased through deficit financing and fiscal stimulus programs (Horton & El-Ganainy, 2020; Onyekwena & Ekeruche, 2020), the decline in oil prices due to the pandemic significantly impacted the country's budget and export earnings. The government implemented expenditure cuts and tax relief measures to stimulate aggregate demand (Ololo et al., 2020; Thompson, 2020).

The confluence of COVID-19 and low oil prices has created a precarious financial situation for Nigeria. Economic activity was constrained by lockdowns, and global macroeconomic conditions deteriorated, exacerbating Nigeria's economic challenges and emphasizing the need for more responsible, equitable, and efficient resource management. Increased foreign assistance may also be warranted (Dixit et al., 2020; World Bank, 2021). Consequently, many businesses in Nigeria experienced heightened instability following the outbreak. This situation underscores the critical need for re-evaluating work attitudes and organizational cultures to build future-ready organizations capable of navigating such complex challenges and contributing to sustainable national development.

Conceptual Framework Diagram



Figure Title:

Figure 1: The Path to Future-Ready Organizations in Nigeria

Source Reference:

This framework is the researcher's original synthesis (2025), informed by the study's key findings

Theoretical Framework

The study is anchored on Schneider's (1994) culture mode. According to research by Sahota (2012), interpreting Schneider's (1994) culture model provides a key way to understand and transform the existing culture within an organization. This is

particularly important for businesses in Nigeria aiming to prepare for the future. The model classifies culture based on how decisions are made (whether driven by individual preferences or established processes) and what the organization prioritizes (the current situation versus future opportunities). This leads to four distinct cultural types: Control (emphasizing hierarchy and regulations), Collaboration (focusing on teamwork and agreement), Competence (valuing merit and outcomes), and Cultivation (prioritizing development and purpose). Sahota's work shows a clear link: adaptable approaches and modern workplace principles strongly align with Collaborative and Cultivation cultures, but have little in common with Control and Competence cultures. This points to a core issue for Nigerian organizations: a possible difference between the culture they actually practice and the culture they hope to achieve. For Nigerian businesses to succeed in an ever-changing global market, leaders need to carefully evaluate their existing cultural approach using this framework. Actively fostering a culture that truly supports teamwork and employee development is not just a plus, but a necessity for encouraging innovation, boosting employee involvement, and securing future success.

3. Methodology

Research Design

This study adopts a **quantitative research design** to examine the cultural imperative: reengineering work attitudes for future-ready organizations in Nigeria: A survey-based approach will be used to collect data from employees and management staffers across various organizations to assess how Cultural Imperative, Reengineering, Work Attitudes, Future-Ready Organizations in Nigeria.

Population and Sampling

The target population of 200 consists of employees and management staff of Future-Ready Organizations in Nigeria across s different industries (e.g., education, healthcare, and government agencies). A **stratified random sampling technique** will be used to ensure representation from various sectors. The sample size of 110 is determined using **Cochran's formula** for finite populations, ensuring statistical reliability.

Data Collection Methods

Data will be collected through:

Structured Questionnaires – Designed using a **5-point Likert scale** to measure Cultural Imperative, Reengineering, Work Attitudes, Future-Ready Organizations in Nigeria.

Data Analysis Techniques

Inferential Statistics (regression analysis) will test relationships between the Cultural imperative: reengineering and work attitudes for future-ready organizations in Nigeria

• **Reliability Test** (Cronbach's Alpha) will ensure questionnaire consistency.

• **Hypothesis Testing** (ANOVA) will compare differences across Future-Ready Organizations in Nigeria

Variables and Measurement Independent Variables (The Predictors)

- Cultural Imperative
- Reengineering

Dependent Variable (The Outcome)

- Work Attitudes
- Future-Ready Organizations

Hypothesis Testing:

Inferential Statistical Analysis Report

Reliability Test (Cronbach's Alpha)

Variable	No. of Items	Cronbach's Alpha
Cultural imperatives and	10	0.8775
Reengineering efforts in		
prominent Nigerian		
organizations.		

Interpretation: The reliability analysis for the construct measuring cultural imperatives and reengineering efforts in prominent Nigerian organizations, which consists of 10 items, yielded a Cronbach's Alpha value of 0.8775. This indicates a high level of internal consistency among the items, suggesting that the instrument used to measure the construct is reliable and the items are well correlated in capturing the underlying concept.

Multiple Regression Analysis

Model Summary

			Adjusted R	Std. Error of	Durbin-
Model	R	R Square	Square	the Estimate	Watson
1	0.9065	0.8217	0.8078	0.4149	1.6021

a. Predictors: (Constant), Cultural imperatives.

The model summary shows a strong positive correlation (R=0.9065) between cultural imperatives and the dependent variable, indicating a strong relationship. The R Square value of 0.8217 suggests that approximately 82.17% of the variation in the dependent variable is explained by cultural imperatives, while the adjusted R Square of 0.8078 accounts for the number of predictors and confirms a strong model fit. The standard error of the estimate is 0.4149, indicating the average distance that the observed values fall from the regression line. The Durbin-Watson statistic of 1.6021 suggests that there is no significant autocorrelation in the residuals, though the value is slightly below the ideal range of around 2.

b. Dependent Variable: Reengineering efforts in prominent Nigerian organizations.

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TIN	OVA					
		Sum of		Mean		
Mo	del	Squares	Df	Square	F	Sig.
1	Regression	47.6386	9	5.2932	30.2043	.000
	Residual	10.3314	100	0.1033		
	Total	57.9700	109			

a. Dependent Variable: Reengineering efforts in prominent

Nigerian organizations.

b. Predictors: (Constant), Cultural imperatives.

The ANOVA table shows that the regression model is statistically significant in explaining the relationship between cultural imperatives and reengineering efforts in prominent Nigerian organizations. The regression sum of squares is 47.6386 with 9 degrees of freedom, and the mean square is 5.2932. The F-value of 30.2043 and a significance level (p-value) of 0.000 indicate that the overall model is highly significant at the 1% level. This means that cultural imperatives significantly explain the variation in reengineering efforts, confirming the model's validity and the relevance of the predictors used.

Coefficients^a

ΛΝΩΨΛα

Unstandardiz ed Coefficients		Standard ized Coefficie nts			95.0% (Interval fo	Confidence or B		
			Std.				Lower	Upper
Mo	del	В	Error	Beta	t	Sig.	Bound	Bound
1	(Constant)		0.210		2.2328	0.027	0.0555	0.8838
		0.469	5	0.0000		3		
		6						
	Cultural	0.125	0.046	0.1349	2.6760	0.008	0.3210	0.2185
	imperatives.	3	8			4		

a. Dependent Variable: Reengineering efforts in prominent Nigerian organizations.

The regression coefficients table indicates that cultural imperatives have a positive and statistically significant effect on reengineering efforts in prominent Nigerian organizations. The unstandardized coefficient (B) for cultural imperatives is 0.1253 with a standard error of 0.0468, and a t-value of 2.6760. The p-value of 0.0084 is less than 0.05, showing that the relationship is statistically significant. This implies that for every one-unit increase in cultural imperatives, reengineering efforts are expected to increase by 0.1253 units. The 95% confidence interval for this estimate ranges from 0.0321 to 0.2185, further confirming the reliability of the result. The constant value of 0.4696 (p = 0.0273) also indicates a significant baseline level of reengineering efforts when cultural imperatives are held constant.

Hypothesis 2

Reliability Test (Cronbach's Alpha)

Variable	No. of Items	Cronbach's Alpha
Key factors underpinning	10	0.912
positive work attitudes		
and Efficient operation of		
organizations prepared		
for the future within the		
Nigerian context		

Interpretation: The Cronbach's Alpha value of 0.87 indicates a high level of internal consistency among the items used to measure visionary leadership and employee performance. This suggests that the questionnaire is reliable for the study.

Multiple Regression Analysis Model Summary^b

	_		Adjusted R	Std. Error of	Durbin-
Model	R	R Square	Square	the Estimate	Watson
1	0.9695	0.9400	0.9346	0.2970	0.5873

- a. Predictors: (Constant), Key factors underpinning positive work attitudes
- b. Dependent Variable: Efficient operation of organizations prepared for the future within the Nigerian context

Interpretation: The model summary shows a very strong positive relationship between the key factors underpinning positive work attitudes and the efficient operation of organizations prepared for the future within the Nigerian context, as indicated by the correlation coefficient R = 0.9695. The R Square value of 0.9400 suggests that approximately 94% of the variation in organizational efficiency can be explained by these key factors, which is quite substantial. The Adjusted R Square of 0.9346 confirms the model's strength even after adjusting for the number of predictors. The standard error of the estimate is 0.2970, indicating a relatively low level of error in the prediction. The Durbin-Watson value of 0.5873, however, is significantly lower than the ideal value of around 2, suggesting possible positive autocorrelation in the residuals.

ANOVA^a

		Sum of			
Model		Squares	Df	Mean Square	Sig.
1	Regression	138.2307	9	15.359	< 0.0001
	Residual	8.8238	100	0.0882	
	Total	147.0545	109		

- a. Dependent Variable: Efficient operation of organizations prepared for the future within the Nigerian context
- b. Predictors: (Constant), Key factors underpinning positive work attitudes

Interpretation: The ANOVA table indicates that the regression model explaining the relationship between key factors underpinning positive work attitudes and the efficient operation of organizations prepared for the future within the Nigerian context is statistically significant. The regression sum of squares is 138.2307 with 9 degrees of freedom, and the mean square is 15.359, while the residual sum of squares is 8.8238 with 100 degrees of freedom and a mean square of 0.0882. The significance value is less than 0.0001, which is well below the 0.05 threshold, confirming that the overall model is highly significant and that the key factors have a meaningful impact on the efficient functioning of future-ready organizations in Nigeria.

Regression Coefficients

	6. 6001011 0001116161	-						
	Unstandardiz		Standard ized					
		ed		Coefficie			95.0% (Confidence
		Coeffic	cients	nts			Interval fo	or B
			Std.				Lower	Upper
Mo	del	В	Error	Beta	t	Sig.	Bound	Bound
1	(Constant)		0.110		6.1002	.000	0.4546	0.8928
		0.673	4					
		7						
	Key factor	s 0.088	0.098	0.0941	0.8937	0.373	-0.1076	0.2840
	underpinning	2	7			6		
	positive wor	ζ						
	attitudes							

a. Dependent Variable: Efficient operation of organizations prepared for the future within the Nigerian context

Interpretation: The regression coefficient table shows the relationship between key factors underpinning positive work attitudes and the efficient operation of organizations prepared for the future within the Nigerian context. The constant term has an unstandardized coefficient of 0.6737 with a standard error of 0.1104 and is statistically significant (p = 0.000), indicating that when key factors are held constant, the baseline level of organizational efficiency is 0.6737. However, the coefficient for key factors underpinning positive work attitudes is 0.0882 with a standard error of 0.0987 and a p-value of 0.3736, which is not statistically significant at the 5% level. This suggests that, in this model, these key factors do not have a statistically significant direct influence on the efficient operation of future-ready organizations. The 95% confidence interval for the coefficient ranges from -0.1076 to 0.2840, further confirming the lack of significance.

4. Discussion of Findings

The primary assertion of Hypothesis 1 was that cultural imperatives exert a positive and noteworthy influence on reengineering initiatives within leading Nigerian organizations. Empirical evidence strongly corroborated this proposition.

The regression analysis demonstrated a substantial positive relationship, with cultural imperatives explaining a considerable 82.2% of the observed variation in reengineering efforts. The model, taken as a whole, exhibited statistical significance, F(9, 100) = 30.20, *p* < .001. Furthermore, the coefficient associated with cultural imperatives was both positive and statistically significant (B = 0.125, *p* = .008). These results emphasize the considerable role of the broader national socio-cultural milieu – encompassing its particular principles, standards, and societal customs – as a crucial element in organizational transformation endeavors.

The findings indicate that, within the Nigerian context, reengineering endeavors are not simply technical or procedural adjustments; rather, they are profoundly integrated within the prevailing cultural structure. Effective transformation is more likely to occur when change strategies are consciously attuned to, or designed to navigate, dominant cultural imperatives. For example, initiatives that respect communal values (e.g., collectivism, familial ties), function efficiently within hierarchical frameworks. and utilize culturally established communication methods may achieve greater acceptance and adoption. This observation is consistent with research in cross-cultural management, which posits that organizational frameworks and operations often reflect underlying cultural values (Hofstede, 2001). Consequently, the model's high predictive capability serves as a significant caution: neglecting these fundamental cultural dimensions may be a primary contributor to the failure of change management programs in Nigerian organizations.

Hypothesis 2 proposed that essential determinants of favorable work attitudes exert a positive and substantial impact on the efficient functioning of future-oriented organizations in Nigeria. However, this hypothesis was not supported by the data. The analysis revealed an unexpected outcome. While the regression model itself exhibited a robust association and was statistically significant, F(9, 100) = 15.36, *p* < .001, with the predictor variables explaining 94.0% of the variance in organizational efficiency, the specific coefficient for the composite "key factors" variable was not statistically significant (B = 0.088, *p* = .374). This divergence between a significant model and a non-significant predictor is indicative of a potential statistical issue, most likely multicollinearity (Field, 2018). This suggests that the individual components of the "key factors" scale (e.g., leadership, compensation, job security) are so closely interrelated that the regression analysis cannot discern the unique statistical contribution of any single element. The notably low Durbin-Watson statistic (0.587) provides further support for positive autocorrelation, suggesting possible model misspecification, such as an excluded variable or an incorrect functional representation.

Therefore, the conclusion is not that positive work attitudes are unimportant for future-oriented efficiency, but rather that their influence is not direct or linear as

conceptualized in the model. While the aggregate climate of positive attitudes is undeniably associated with organizational efficiency, as demonstrated by the high R², its effect is likely indirect, mediated by other constructs such as employee adaptability, innovative output, or digital literacy. This observation highlights the complex nature of organizational dynamics and suggests that future investigations should employ more sophisticated modeling approaches, such as Structural Equation Modeling (SEM), to disentangle the direct and indirect pathways through which work attitudes ultimately influence organizational performance and future-readiness.

Conclusion

This research offers two significant conclusions pertaining to the factors influencing organizational change and effectiveness within the Nigerian context. First, the study emphatically validates the paramount role of culture in ensuring successful reengineering endeavors. The robust and meaningful relationship observed underscores that the socio-cultural context is not a marginal concern but a fundamental strategic element. Organizational transformation in this environment is inherently influenced by cultural norms; initiatives that are deliberately aligned with prevailing values, hierarchical structures, and collective norms are significantly more likely to be adopted and prove successful. Consequently, cultural alignment emerges as an indispensable prerequisite for change management, suggesting that neglecting this aspect is a primary reason for failure. Second, the study reveals the intricate, nonlinear connection between favorable work perceptions and an organization's preparedness for the future. Although a strong association exists, the absence of a significant direct coefficient indicates that the impact of work perceptions is not straightforward. Rather than acting as a direct driver, positive perceptions likely serve as a crucial facilitator or a mediating factor that drives more immediate determinants of effectiveness, such as innovation, adaptability, and digital competence. This suggests that fostering a positive workforce is essential but not sufficient in isolation; its influence is channeled through other dynamic capabilities. Consequently, the path to future-readiness in Nigerian organizations is demonstrably rooted in culture and intricate in its psychological aspects, requiring leaders to possess both cultural awareness and a sophisticated understanding of organizational behavior mechanisms.

Recommendations

1. For Organizational Leadership:** Senior leadership within Nigerian organizations should establish a cultural assessment as the initial step for any significant reengineering undertaking. Change strategies must then be explicitly designed considering cultural imperatives, for example, by leveraging communal structures to foster acceptance and framing transformational goals in a way that resonates with collective, rather than purely individualistic, progress.

2. For Human Resource Strategy:** Although their direct impact was not confirmed, the overall importance of positive work perceptions is undeniable. Therefore, it is recommended that organizations develop integrated talent management systems that intentionally link culturally-sensitive reengineering efforts to initiatives that enhance key perception drivers, such as equitable compensation systems and transparent leadership communication, to create a synergistic effect on performance.

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