
1Ezekwesili, Tochukwu P. & 2Okoye, I. E.

1Department of Accountancy, Faculty of Management Sciences, Chukwuemeka Odumegwu Ojukwu University Igbariam Campus, Anambra State, Nigeria
Mail: ezekwesilitochukwu@gmail.com

2Department of Accountancy, Faculty of Management Sciences, Nnamdi Azikiwe University, Awka, Nigeria
Mail: ebvemma2006@yahoo.com

ABSTRACT
The study examined the effect of outsourcing supporting activities on the financial performance of Hotel industry in Nigeria. Specific objectives of the study are; determine whether outsourcing of transportation services affect the financial performance of Hotel industry in Nigeria; assess whether outsourcing of advertising services affect financial performance of Hotel industry in Nigeria; find out whether outsourcing of legal services affects organization financial performance of Hotel industry in Nigeria and establish whether outsourcing of technology services affects organization financial performance of Hotel industry in Nigeria. Ex post facto research design was adopted for the study. The population of this study covered the three listed hotels on the Nigerian Stock Exchange. Data were collected from annual accounts of these three hotels and the four formulated hypotheses were tested using regression analysis and Pearson coefficient correlation with aid of SPSS version 20.0. The study revealed that outsourcing of transportation services has negative significant effects on the financial performance of Hotel industry in Nigeria. Also outsourcing of advertising services has positive significant effect on the financial performance of Hotel industry in Nigeria. The result also shows that outsourcing legal services has negative significant effect on the financial performance of Hotel industry in Nigeria. Based on the findings, the study recommended among others that Service providers should handle transportation services of some of their product and services in order to prevent it from being affected the entire performance negatively whenever such occurrence arises, also outsourcing organizations should select the service provider on the basis of consistent technical and managerial capabilities.

Keywords: Outsourcing supporting activities, financial performance and Hotel industries

INTRODUCTION
The growth of outsourcing indicates that multiple benefits lie behind this process (Abdul-Halim & Che-Ha, 2010; Sheehan & Cooper, 2011). A firm may outsource to gain the benefits regarding low price and higher expertise level. One of the most compelling reason to adopt outsourcing is that senior manager let to enter the other firms enter in because they have the opportunity to have cost efficiency (Lankford & Parsa, 1999).
In order to achieve its set goals in the presence of technological advancement, sophistication of business processes, knowledge explosion and need for constant growth, an organization looks out for strategies to enhance performance (Dominguez, 2006). It reflects on the capabilities of its workers (staff), its technological knowhow, business processes and so on, and answers the question of whether it can achieve its goals with what it already has on ground or look out for ways to complement (Sev, 2009; Isaksson & Lantz, 2015). In a bid to achieve all of its organizational goals whether its goals to its shareholders or to its customers, an organization may look out for areas where it has a comparative
advantage. Organizations will focus on core competences and seeks to reduce operation cost which presents outsourcing as the right strategy (Akewushola & Elegbede, 2013). Outsourcing is one management tool that has gained relevance among managers in addressing today’s business dynamics (Jae, et al. 2000). It entails contracting out of a business function (Jae, et al. 2000; Dominguez, 2006; Isaksson & Lantz, 2015). According to Nweze (2014), Outsourcing as a management practice is the transfer of job responsibility from an organization, or from a part of the industry to outside of the business. It can simply be put as when jobs that are supposed to be done by direct employees of an organization is done by external agents or people. This means that the management and development of innovations in outsourced activities is the responsibility of the external agent. Outsourcing avails organizations the opportunity to concentrate on her core competencies on definable preeminence business area and provides a unique value for customers (Dominguez 2006; Großler, Laugen, Laugen & Fleury, 2012). Also worthy of note is the fact that present day outsourcing is no more limited to peripheral activities such as cleaning, catering and security.

The Hotel industry in Nigeria today is a steady growing industry with hotels springing up everywhere within the country and this growth has gained both from within and outside the country. Industry trends such as rapid hotel expansion, strategic alliances (especially with the public sector like government ministries) and entrant of foreign players amongst others lends credence to these assertions. Therefore the hotels in order to survive and continue to have positive performance should use outsourcing to concentrate on the primary activities. Another reason to employ outsourcing within the hotel industry is in the situation when the external provider of services is capable to providing economic and/or higher level of services because of specialization or cheaper labour. Outsourcing can also help to save resources for the hotels. One more not very visible reason to use outsourcing within hotels is to learn from the service provider. Recently, most hotels outsource their major accounting operations to external accounting firms instead of employing accountants. These hotels most times have one or few accountants whose job is to record transactions and then acquire the services of external accountants to do the computation and preparation of sophisticated accounts and also audit their operations. Other areas of outsourcing by SMEs as noted by Isaksson and Lantz, (2015) and Akewushola and Elegbede, (2013) are training of staff, advertising and other supporting activities. The reasons for outsourcing over the years are seen as to pave way for an organization’s concentration on their core competencies thereby experiencing effectiveness and efficiency through cost savings, reduced capital investment within the firm, improved responsiveness to changes in the business environment, increased competition among suppliers ensuring higher quality goods and services in the future, reduced risk of changing technology, among others (Jae, et al. 2000; Dominguez, 2006; Sev, 2009; Isaksson & Lantz, 2015). In line with the above established advantages of outsourcing, several hotels have ventured into outsourcing. However, as noted by Sev (2009), despite the outsourcing they have been carrying out over the years, some of them still suffer in terms of their goal achievement; some have experienced low productivity both in terms of quality and quantity, their profitability has not been stable, and their capacities are grossly underutilized.

Despite its popularity of the outsourcing result in Nigerian hotels, it’s still an unsolved puzzle. There is a risk factor associated with outsourcing result in trailer of plan (Anum, Basit, & Bilal, 2016). Decision of outsourcing is a complex decision which involves multidimensional considerable aspects, investigation on tactical level, managerial level and operational level, and identifies those factors which put influence on outsourcing, a wrong decision influence the whole process for which outsourcing is being made (Delmotte & Sels, 2008). By outsourcing certain activities of hotels to expert organizations, hotel may enhance focus on their core functions. That results in effectiveness of those functions. As level of outsourcing increases, costs possibly will decline (Jiang, Frazier, & Prater, 2006). The effects of outsourcing on firms’ performance are not completely clear. Previous outsourcing studies (Gholami & Rashidi, 2012; Hayes (2000), presented a positive effect, those of Isaksson &Lantz (2015); Yeboah (2013) and Gilley (2004); found out no effect or relationship between outsourcing and performance) show contradictory results; while some claim a positive relationship between outsourcing and performance outcomes, others report no significant or even negative effects (Rothaermel & Deeds, 2001). Outsourcing without proper management control could sometimes result in job losses, According to Ghodeswar and Vaidyanathan (2008), a large number of employees
whose organizations outsource their business activities may have similar problems to those employees that have undergone downsizing, while organizations claim that the basis for outsourcing is to increase business efficiency.

Most hotels in Nigeria in a bid to survive and outperform other hotels by reducing costs so as to make more profit and providing optimal services to their customers have engaged in outsourcing some of its services to its stakeholders.

However, poor outsourcing contractual agreements have led to most of these hotels not being able to maintain good performance therefore cannot boast of jobs creativity as a big industry in Nigeria. According to Hammer (2001), in situations where the outsourcer is not satisfied with the service, it could be difficult to break the contract because outsourcing contracts usually require a stipulated period. It will be costly to reverse the situation and return the services in-house thereby. It is in view of all these statements about outsourcing services that this research seeks to determine if there is a significant relationship between outsourcing supporting activities and organizational financial performance of the Hotel industry in Nigeria.

The major aim of the study is to examine the effect of outsourcing supporting activities on the financial performance of Hotel industry in Nigeria. Other objectives of the study include to;

1. To determine whether outsourcing of transport services affects financial performance of Hotel industry in Nigeria
2. To ascertain whether outsourcing of advertising services affects financial performance of Hotel industry in Nigeria
3. To determine whether outsourcing of legal services affects financial performance of Hotel industry in Nigeria
4. To ascertain whether outsourcing of technology services affects financial performance of Hotel industry in Nigeria.

REVIEW OF RELATED LITERATURE

Conceptual Framework

Outsourcing

In recent years, the outsourcing decision has gone beyond the manufacturing of physical products to embrace the delivery of services. Hotels outsource power management, generator maintenance and purchase of raw materials, accounting and book-keeping, security, payroll, recruitment process and many others, thus restricting their own employees to the core functions that define the organization’s business. The worldwide trend in globalization has led many organizations to outsource their non-core activities to service providers and focus on their core competence. Zack (2005) posits that in adopting outsourcing strategy, the outsourcing decision must be broken down into two key sub-decisions that address whether or not to outsource an activity (sourcing governance), and what geographic or locational arrangements for sourcing (sourcing proximity).

According to Sako (2006), Outsourcing can be defined as the act of one company contracting with another company to provide services that might otherwise be performed by in-house employees. It was further described as a contract service agreement in which an organization hires out all or part of its operations to an external company. The recipients for outsourced activities are generally in the same country. When a company on another continent is involved for example Canada, the correct term to use is offshore outsourcing. Near shore outsourcing refers to outsourced projects that are outside the country, but on the same continent for example a Nigerian company outsourcing activities to a company in Ghana would be called near shore outsourcing. Feenstra and Hanson (2005) described it as a “disintegration of production” or a “super specialization”. Dutta and Roy (2005) mentioned a phenomenon called “vertical fragmentations”. Lacey and Blumberg, (2005), defined outsourcing as “reliance on external sources for manufacturing components and other value adding activities”. Some focus on international sourcing of components, sub-systems and completed products (Asher & Nandy 2007). Outsourcing is the process of giving non-core activities or operations from internal production within a business to an external entity that specializes in that particular operation. In general, outsourcing can be referred to as make or buy decisions on intermediate goods, to the hiring of temporary labour and to the use of external services (Kennedy, Holt, Ward & Rehg 2002). According to Beaumont (2006), outsourcing can be said to be one subtype of distributed work. It is the delegation of task or job from internal production to external entity, such as a subcontractor.
Outsourcing refers to the handover of an activity to an external supplier as an alternative to internal production (Aubert, Rivard & Patry, 2004). Outsourcing is attractive when the tasks being outsourced can be performed by the provider at a lower total cost. Strategically, outsourcing is attractive when organizations have capacity or capability constraints that prevent them from servicing a market.

Organizational Performance

Organizational performance is measured in different ways depending on the intent. However, whatever criteria is used, organizational Performance is the output of the organization. Kotabe et al. (1998) identifies three types of performance measures as necessary components in any outsourcing performance measurement system: strategic measures; financial measures; and quality measures. Other studies use additional dimensions of market performance such as costs savings, cycle time, customer satisfaction, and productivity to measure the effectiveness of outsourcing strategy (Goldstein, 1999). Organizational Performance here is seen as the output of the organization measured in terms of profitability. Profitability is measured in terms of Cost savings, Focus on core business (thus increasing efficiency), Reduction in money spent on fixed assets (cost restructuring), Reduction in tax paid (tax benefit) and Increase turnover (Sales). In tracing the relevance of outsourcing to organizational performance also, many authors including Quinn, Steensma and Corley, (2000); Yalokwu (2006) and Dominguez (2006) submitted that, outsourcing can improve organizational performance when applied as an organizational strategy. Outsourcing one’s business processes can improve one’s competitive edge (Dominguez, 2006). The reason behind this is that outsourcing reduces business costs (Yalokwu, 2006; Dominguez, 2006; Kroe & Ghosh, 2010). Organizations may choose to outsource with certain business aims in mind. The aim might be the need to improve on financial performance (Isaksson & Lantz, 2015). Most times, such organizations are aware that outsourcing firms may offer them an opportunity to work cheaply through efficient technology and
economies of scale. By minimizing costs, organizations can achieve their economic related goals and this enhances their organizational performance (Leavy, 2004). Consequently, the extra amount that would have been passed to the consumers in the form of higher prices for the goods and services now becomes irrelevant as consumers pay less for their commodities (Dominguez, 2006). This allows businesses to compete favorably based on price thus giving them a competitive edge (Yalokwu, 2006). Organizations that do everything on their own may be exposed to greater levels of risk than those who outsource their business functions (Dominguez, 2006). Most time, the former mentioned organizations may face difficulties trying to balance between choosing the right alternatives, training their employees in that area of interest, increasing reliability, and maximizing efficiency.

By doing everything on its own, an organization may have a difficult time trying to eliminate risks, and usually run the risk of spending too much on infrastructural capital (Dominguez, 2006; Akinbola, Ogunnaike & Ojo, 2013). Consequently, this eats into their profitability and reduces their chances of growing their organization’s businesses. However, through outsourcing, organizations can minimize their risks with regard to huge infrastructural expenditures and the overall result of this issue is that more investors will be attracted to such organizations (Yalokwu, 2006; Dominguez, 2006; Sev, 2006; Bustinza, Arias-Aranda & Gutierrez-Gutierrez, 2010). Outsourcing is good for business because there are certain situations that can be avoided through it (Sev, 2006). For instance, organizations that perform all their business functions may have to spend huge amounts on replacing obsolete technology (Dominguez, 2006). However, when that business function is outsourced, then organizations will not even feel the pinch. Frayer, Scannell and Thomas (2000) suggest that companies are increasingly viewing outsourcing strategies as a means of reducing costs, increasing quality, and enhancing a firm’s overall competitive position. This means that organizations can dedicate their resources to productive activities alone and thus enhance their effectiveness and efficiency (Frayer et al. 2000). Nevertheless, outsourcing does generate some problems, as outsourcing usually reduces an organization’s control over how certain services are delivered, which in turn may raise the organization’s liability exposure (Dominguez, 2006).

Hotel
A hotel can commonly be defined as an establishment that provides paid lodging on a short-term basis. The history of hotels is as old as human civilization. According to Levy-Bonvin (2003), the history of hotels is intimately connected to that of civilizations. Or rather, it is a part of that history. Facilities offering guests hospitality have been in evidence since early biblical times. The Greeks developed thermal baths in villages designed for rest and recuperation. Later, the Romans built mansions to provide accommodation for travellers on government business. The oldest hotel is the Nisiyama Onsen Keiunkan in Yamanashi, Japan, a hot-spring hotel, which has been operating since 705 AD (Guinness World Records, 2018). There is no recorded history of hotels in Nigeria but it is widely believed that the hotel industry in Nigeria started as guest houses for the white colonial masters in the early 1900’s.

The fast growth of the hotel industry started in the late 1990’s due to increase in disposable income leading to the advancement of the concept of hotel as a profitable business venture, with this growth came the need to make the business process better. Business process is an activity or set of activities that accomplishes a specific organizational goal. Business process is a concept that consists of management, operational and support processes. The inability of these firms to properly coordinate the businesses processes are major perplexing issues that may on the long run cripple the success and activities of these firms if not handled on time. The fact that every hotel is faced with this same issue of creating a better business process led to uniformity in the hotel industry. According to the economist (2013) the uniformity and ubiquity of today’s hotel chains may owe more to “1984”. Employees speak from memorized scripts. Rooms are identical, their windows sealed. Since organizations always strive to be at top of their games, outsourcing the area where the organizations lack competence becomes a plus for them as it may help to cover the weaknesses within the organization. The inability to coordinate and manage their business processes properly will affect the quality of service delivery. Some hotels have their outlets scattered all over the major cities and towns across the country, which is a good sign of growth. New hotels are opening (both local and foreign brands) to meet the demand of the growing population of Nigerians. The hotel industry
attracted many investors and entrepreneurs in the 2000’s due to the unprecedented growth the operators of hotels experienced. At the early stage the hotel business was slow then after some years it now started booming. Nevertheless the drive to satisfy customers by creating enabling environment to take market leadership as a result of competition necessitated the adoption of various outsourcing strategies, all because the organization want to keep fit and be relevant in the business environment. The worldwide trend in globalization has led many organizations to outsource their non-core activities to service providers and focus on their core competence. Because of the diverse nature of business process an organization has to manage today, it is nearly impossible for an organization to manage all of its business processes by solely depending on its own expertise even if it is feasible, the organization may lose its focus and efficiency. The issue of combining many business processes that they cannot manage alone is a great challenge in the hotel industry. This situation has led to hotels categorizing themselves according to services they can provide.

**Outsourcing Support Activities**

Just like in the case of back-office activities, support activities help in the efficient running of a business (Isaksson and Lantz, 2015). These activities support the core activities in an organization (Sev, 2009). Support services as noted by Isaksson and Lant (2015) include activities such as; shipping, IT services/system, training, advertising, legal services, transport services, public relations. This classification of outsourcing activities by Gilley and Rasheed (2000) is therefore adopted for this research. The choice of this classification is due to its explicit nature. It points out clearly, the activities which are being outsourced and also, succinctly classified base on its peculiarities. A pilot survey also shows clearly the fact that, these activities are usually outsourced by hotels at various extents.

**Empirical Review**

In Nigeria outsourcing represents major parts of business dealings of hotels. Hotels outsource power management, generator maintenance and raw materials procurement because product range are large and barrier to entry is low in order to compete effectively, organizations considers cheap means of delegating responsibilities to the outsourcing vendor that will make them realize substantial profit. Gilley and Rasheed (2000) examined outsourcing and its effects on firm’s performance. The study examined the extent to which outsourcing of both peripheral and near core tasks influences firm’s financial and non financial performance. In addition, the potential moderating effects on firm’s strategy and the environment of the outsourcing performance relationship were also examined. A double respondent survey methodology was used. The result indicated that there is no significant effect of outsourcing on firm performance, both firm strategy and environmental dynamism moderated the relationship between outsourcing and performance.

Gilley, Greer and Rasheed (2004) analyzed the effect of outsourcing of human resource (HR) activities (payroll and training outsourcing) on firm performance. This research was also carried out in a developed nation as such serves as a background for this research. A sampled of 94 manufacturing firms in U.S.A was used and the study found out that, outsourcing had no effect on financial performance, but there was a small positive effect on firm’s innovation performance (R&D outlays, process innovation and product innovations) and stakeholder performance (employment growth & morale, customer and supplier relations).

Chu and Chulli (2005) conducted a survey in 11 industries on outsourcing expenses, expressed as a percentage ratio between outsourcing expenses and revenue. The survey found the populations mean to be 54%, whilst the ratios for the lowest and highest industries were 27% and 83% respectively. We can conclude that industries spend about 50% of their revenue on outsourcing, a surprisingly large figure.

Jiang, Frazier and Prater (2006) examined the impact of outsourcing on a firm’s performance, the study used annual report data from a sample of 51 publicly traded firms in USA and got some evidence that outsourcing improved firm’s cost-efficiency (sales less expenses/sales) but did not find any effect on firm’s productivity or profitability (ROA and profit margin). This research was carried out in a developed country/economy setting; also, using firms that are not clearly defined as being in the small scale category. This research can therefore serve only as a background for a research on SMEs in a developing country/economy.
Sheen and Tai (2006) research about the largest U.S. manufacturers found that 80 percent of logistics executives reported using third party outsourcers to handle supply-chain activities, up from less than 40 percent in 1991. Another survey of 318 global companies active in outsourcing reported that 61 percent experienced cost savings, 57 percent found increased ability to focus on the core business, and 50 percent reported improvements in process speed, quality, and accuracy. Bolat and Yilmaz (2009) examined the relationship between the outsourcing process, and perceived organizational performance, surveyed Eighty (100) hotels in Turkey and realized that, Outsourcing has a positive effect on organizational performance (organizational effectiveness, productivity, profitability, quality, continuous improvement, quality of work life, and social responsibility levels).

Irefin, Olateju and Hammad (2012) ascertained the effect of outsourcing strategy on project success, administered copies of questionnaire to staff of Nestle Nigeria PLC using stratified sampling techniques and also interviewed some to authenticate the information derived. Data obtained was analyzed using frequency distribution and Chi-Square analysis. The research found out that, Firms outsourced their production process in order to manage cost, reduce time-to-market, boost bottom line, increase sales turnover and profitability, enhance expertise, improve service quality, reduce staff, streamline the process, reduce the administrative burden and save time for core activities. This research gives a very good background for the assessment of the effect their outsourcing activities had on the performance of their enterprises.

Nazeri, Gholami and Rashidi (2012) examined the propensity to outsourcing and its impacts on operational objectives including cost reduction, improved quality, flexibility and better service and organizational performance, which includes financial performance and non-financial performance, analyzed feedback of questionnaires distributed among the board of directors, quality managers, operational administrators, and lower managers using SPSS and Minitab software based on deductive and descriptive statistics. The results of the survey indicated that outsourcing could lead to reduced cost, improve quality, increase flexibility, better financial and non-financial performance and services.

Abdel (2013) studied the effect of recruitment process outsourcing on creating competitive advantage for organizations operating in Egypt. The study employed descriptive survey design, primary source of data was used and convenience sampling technique was employed. The study revealed that the Egyptians managers do not believe that by outsourcing the recruitment function the respective organizations will be able to reduce operational costs.

Asiamah (2013) examined the relationship between outsourcing and organizational performance in the service sector. The population of the study was made up of 50 firms in the banking and insurance sectors of the economy of Ghana. Purposive sampling was used for the selection of respondents. Questionnaire was distributed and Statistical Package for the Social Sciences (SPSS) was used in analyzing the data collected. The study revealed that there is no significant relationship between outsourcing and quality. The study recommends that there should be thorough back ground check before outsourcing and organizations should have a backup system to avoid losing vital data as a result of incompetence on the part the external supplier.

Supo and Wale (2013) studied outsourcing strategy and organizational performance: empirical evidence from Nigerian manufacturing sector. The study adopted a stratified random sampling technique to arrive at the 120 sample size for the study. Questionnaire was administered and the data obtained were analyzed using regression analysis. The findings revealed that firms that outsource experience reduce average cost, improve service quality and saves time. The study recommends that companies that adopt outsourcing strategy should always monitor the contactors activities in order to ensure compliance with best practices.

Suraju and Hamed (2013) examined outsourcing services as a strategic tool for organizational performance in the Nigerian food, beverage, and tobacco industry used two estimators: naive estimator and the weighted estimator Proposed by Dehejia and Wahba and modified by Nanfosso and Mbassi were used for the analysis. Data were obtained from the questionnaires administered for period of two weeks to cross-sections of 15 companies in food, beverage, and tobacco industry in Nigeria, as well as secondary data extracted from the files of statistical and fiscal declarations of these companies contained in the fact-book of Nigeria Stock Exchange (NSE) for the period of 2000–2010. At the end of the research, they realized that, the more an organization outsourced, the higher its organizational growth. Also, organizational productivity is positively correlated to the amelioration of competitive advantage of labor productivity and average production cost. The paper also revealed that
outsourcing is beneficial to organizational performance, and enhances firm’s financial economies and competitive advantage in the market place. This research considered outsourcing as a generic strategy instead of pointing out specific outsourcing strategies embarked upon by these organizations.

Yeboah (2013) examined the relationship between outsourcing and organizational performance in the services sector using SPSS to correlate the variables and data gotten from a population of 50 firms operating in the banking and insurance sectors of the economy of Ghana reported that, there is no statistically significant correlation between outsourcing and organizational productivity, there is statistically significant correlation between outsourcing and quality, there is statistically significant correlation between outsourcing and competitive advantage. This research however fails to consider the effect of the strategy on organizational profitability.

Akwesili, Okoye (2013) examined the axiomatic relationship between outsourcing on an organization’s performance: a case for Cadbury Nigeria Plc and Nestle Foods Plc. The study revealed that the hotels have been concentrating on their core functions and that outsourcing non-core functions in the hotel had been successful and beneficial. The study focused on 144 Kenyan corporations. Information was gathered through administered questionnaire. The study employed descriptive survey design and multiple regression analysis were used to establish the degree of relationship that exit between the variables. The findings of the study confirmed that Kenyan State corporations were involved in outsourcing of both core and non core activities. The research concludes that business process outsourcing had a positive impact on the firm’s overall performance.

Agyemany, Aikins, Asibey and Osei (2014) studied the impact of outsourcing of non-core functions in the hotel industry: A case for Anita, Noda and Gold Gate hotels. The researcher examined the strategies of the outsourcing process, the challenges associated with outsourcing in the hotel industry in Kumasi. A descriptive approach was used to analyze the impact of outsourcing. 50 copies of questionnaires were distributed. The study revealed that the hotels have been concentrating on their core functions and that outsourcing non-core functions in the hotel had been successful and beneficial.

Awino and Mutua (2014) studied business process outsourcing strategy and performance of Kenya State Corporations. The study focused on 144 Kenyan corporations. Information was gathered through administered questionnaire. The study employed descriptive survey design and multiple regression analysis were used to establish the degree of relationship that exit between the variables. The findings of the study confirmed that Kenyan State corporations were involved in outsourcing of both core and non core activities. The research concludes that business process outsourcing had a positive impact on the firm’s overall performance.

Akwesili and Elegbede (2013) examined the axiomatic relationship between outsourcing strategy and organizational performance in Nigerian manufacturing sector, adopted a stratified sampling technique to arrive at 120 sample elements for the study. Some of the top and middle level managers of Cadbury Nigeria Plc and Nestle Foods Plc responded to the questionnaire administered and were interviewed to further elicit information on the key variables. Data obtained were analyzed using Regression analysis, the researchers realized that, firms that outsource experience reduced average cost, increased sales turnover and profitability, enhance expertise, improve service quality, reduce staff strength, streamline the production process, reduced administrative burden and save time for core activities. This research however, is limited to the manufacturing sector of Nigeria.

Kamanga and Ismail (2016) determined whether cost affects organizational performance, to assess whether quality affects organizational performance, to find out whether technology adaption affects organization performance and finally to establish whether risks affects organization performance at Del Monte Kenya Limited. The researcher used descriptive research design method in carrying out his study. The study targeted a population of 42 management staff from three major departments namely: Production, Transport and Agriculture, Engineering. The researcher used census survey method to pick his sample. Census survey method was used because the population was a small one. Data was collected from primary sources through survey method by use of questionnaires. The data was quantitatively analyzed based on research objectives. The quantitative data was analyzed through descriptive statistics and inferential analysis by use of statistical package for social sciences (SPSS) version 21 software. Both correlation and regression analysis were done and the results reviewed that:
Cost, quality, technology adaption had organization performance had a significant strong positive relationship. There was an insignificant positive weak relationship between risks and organization performance.
Previous research findings have proved contradictory results on the effect of outsourcing strategy on performance. While some including those of Gyemang, et al. (2014); Suraju & Hamed (2013); Akewushola, and Elegbede (2013); Irefin, Olateju, & Hammed (2012); Awolusi (2012); Nazeri, Gholami & Rashidi (2012); Hayes, et al. (2000), presented a positive effect, those of Isaksson &Lantz (2015); Yeboah (2013) and Gilley, et al. (2004); found out no effect or relationship between outsourcing and performance. Also, Most of the research were carried out in developed economies using only primary data (questionnaires) their findings cannot be imported directly and said to represent what is obtainable in a developing economies like Nigeria. This research seeks to fill that gap of scanty literature research in the area of outsourcing within the hotel industry in Nigeria.

METHODOLOGY
Ex-post facto research design was adopted for the study. Ex-post facto determine the factors that are associated with certain occurrence, conditions, events or behaviours by analyzing past events or already existing data (Orji, 1996). This is appropriate because the study aims at measuring the relationship between one variable and another, in which the variables involved are not manipulated by the researcher.

Population of the Study
The population of this study covered the four listed hotels on the Nigerian Stock Exchange that have been listed from 2009 - 2018

Determination of Sample Size
Considering the population size which is not large, the researcher employed the use of purposive sampling technique to select the three hotels listed on the Nigerian Stock Exchange that have been listed for the whole period under review (2009 to 2018), namely; Ikeja hotel, Capital hotel, and Tourist hotel.

Method of Data Analysis
Both Correlation and Regression analysis was used to test the relationship between the independent variables and the dependent variables. This was done with aids of the Statistical Package for Social Sciences (SPSS) version 20.0 was used at 95% confidence at five degree of freedom (df).

Decision Rule
The decision for the hypotheses is to accept the alternative hypotheses if the F-value of the test statistic is greater than the Sig-value and to reject the alternative hypotheses if the F-value of the test statistic is less than the Sig-value. The hypotheses were be tested at 5% significance level.

Model Specification
The equation was expressed as follows:
\[ Y = \alpha + (X1) + (X2) + (X3) + (X4) + e \]
Y – Organization Performance
\(\alpha\) – Constant (coefficient of intercept)
X1 – Transport Outsourcing
X2 – Advertising Outsourcing
X3 – Legal Outsourcing
X4 – Technology Outsourcing
e – Error term
The specified regression model to be tested is:
\[ \text{Prof} = \beta_0 + \beta_1 \text{TRSP} + \beta_2 \text{ADV} + \beta_3 \text{LGA} + \beta_4 \text{TCHGY} + \epsilon \]
Where:
\(\text{Prof} = \) Profitability (measured by cost savings, focus on core business, reduction in money spent on fixed assets (cost restructuring), reduction in tax paid (tax benefit))
\(\text{TRSP} = \) Transport (Note from comprehensive income)
\(\text{ADV} = \) Advertising (Note from comprehensive income)
\(\text{LGA} = \) Legal (Note from comprehensive income)
\(\text{TCHGY} = \) Technology (measured by the Customers services (Management/technical service)
\(\epsilon = \) the error term of 5% which is provided for in the course of the analysis.
The a priori expectations are:
\( b_1; b_2; b_3; b_4; b_5; b_6; b_7; b_8; b_9; b_{10} > 1 \)

**PRESENTATION AND ANALYSIS OF DATA**

4.1 Presentation of Data (see appendix)

4.1.1 Data Analysis

Table 1: Descriptive Statistics

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAT</td>
<td>10</td>
<td>59357.20</td>
<td>271971.20</td>
<td>1577150.5556</td>
<td>632642.75711</td>
</tr>
<tr>
<td>TRSPT</td>
<td>10</td>
<td>7931.00</td>
<td>196263.00</td>
<td>66502.5556</td>
<td>55658.35025</td>
</tr>
<tr>
<td>ADV</td>
<td>10</td>
<td>45403.00</td>
<td>297216.00</td>
<td>206766.0000</td>
<td>82538.92630</td>
</tr>
<tr>
<td>LGA</td>
<td>10</td>
<td>27590.00</td>
<td>351126.00</td>
<td>123139.1111</td>
<td>117215.11786</td>
</tr>
<tr>
<td>TECH</td>
<td>10</td>
<td>334581.00</td>
<td>564129.00</td>
<td>415758.0000</td>
<td>84044.29170</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 1 shows the mean (average) for each of the variables, their maximum values, minimum values, and standard deviation. The results in table 1 provide insight in the nature of the Nigerian quoted hotel industries that were used in this study. It was observed that on the average over the ten (10) years periods (2009-2018), the sampled quoted Nigerian hotel industries were characterized by improved their financial performance (PAT) =1577150.6. The gap between the maximum and minimum value of the financial performance and outsourcing (transport, advertising, legal and technology) showed that outsourcing really determine the level of financial performance of the industries.

**Test of Hypotheses**

**Hypothesis One**

Ho: Outsourcing of transport services does not significantly affect the financial performance of Hotel industry in Nigeria.

Table 2: Model Summary

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.497*</td>
<td>.247</td>
<td>.220</td>
<td>475136.38381</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), TRSPT

Table 3: ANOVA

<table>
<thead>
<tr>
<th></th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>20732469278</td>
<td>1</td>
<td>20732469278</td>
<td>9.184</td>
<td>.005b</td>
</tr>
<tr>
<td>Residual</td>
<td>63211283301</td>
<td>28</td>
<td>225754583220</td>
<td>.102</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>83943752579</td>
<td>29</td>
<td>99.363</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: PFT
b. Predictors: (Constant), TRSPT

Table 4: Coefficients

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(Constant)</td>
<td></td>
<td>4.065</td>
<td>.005</td>
</tr>
<tr>
<td></td>
<td>SHP</td>
<td>8.092</td>
<td>3.017</td>
<td>.031</td>
</tr>
</tbody>
</table>

a. Dependent Variable: PAT

Table 2 above shows that the Model revealed the value of \( R^2 = 0.247 \) and Adjusted \( R^2 \) value is .220 this suggests that the model explains about 25% of the systematic variations in the dependent variable. This means that the regression explains 22% of the variance in the data.
In table 3, it reveals that the F-stat (9.184) and p-value (0.005) indicates that the hypothesis is statistically significant, hence f-sat is less than the p-value.

In table 4, the regressed coefficient correlation result shows that an evaluation of the financial performance of the explanatory variable (Beta Column) shows that firm size is significant (Sig.= 0.005). Therefore, we reject null hypotheses and uphold alternative hypothesis which state that outsourcing of transport services has significant effect on the financial performance of Hotel industry in Nigeria. However, the data was subjected to further analysis to determine the level of significant that exists between the two variables.

### Correlations

<table>
<thead>
<tr>
<th></th>
<th>PFT</th>
<th>TRSPT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Correlation</td>
<td>1</td>
<td>-.497**</td>
</tr>
<tr>
<td>PFT Sig. (2-tailed)</td>
<td></td>
<td>.005</td>
</tr>
<tr>
<td>N</td>
<td>30</td>
<td>30</td>
</tr>
<tr>
<td>Pearson Correlation</td>
<td>-.497**</td>
<td>1</td>
</tr>
<tr>
<td>TRSPT Sig. (2-tailed)</td>
<td>.005</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

**. Correlation is significant at the 0.01 level (2-tailed).

Indeed, from the above figure, correlation coefficient of -0.497 a negative correlation between transportation services and profitability. To get an idea of how much variance the two variables share, the coefficient of determination (R) is calculated. R is 0.497 x -0.497 = 0.247. It implies that transportation services help to explain 25% of the variance in profitability of the industries. From the above result, the study discovers that the confidence level between transportation services and profitability is low, but that correlation coefficient is significant at 0.05 levels. Therefore, the outsourcing of transport services has negative significant effect on the financial performance of Hotel industry in Nigeria.

**Hypothesis Two**

Hₒ: Outsourcing of advertising services does not significantly affect the financial performance of Hotel industry in Nigeria.

### Table 5: Model Summary

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.540*</td>
<td>.292</td>
<td>.266</td>
<td>460856.34549</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), ADV

### Table 6: ANOVA

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>24474952650</td>
<td>1</td>
<td>24474952650</td>
<td>11.524</td>
<td>.002b</td>
</tr>
<tr>
<td>Residual</td>
<td>59468799929</td>
<td>28</td>
<td>212388571177</td>
<td>.059</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>83943752579</td>
<td>29</td>
<td>99,363</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: PFT
b. Predictors: (Constant), ADV
Table 7: Coefficients

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>178653.744</td>
<td>634412.624</td>
<td>2.816</td>
</tr>
<tr>
<td>ADV</td>
<td>-1.013</td>
<td>2.872</td>
<td>-.132</td>
<td>-.353</td>
</tr>
</tbody>
</table>

a. Dependent Variable: PAT

Table 5 above shows that the Model revealed the value of $R^2 = 0.292$ and Adjusted $R^2$ value is .266 this suggests that the model explains about 29% of the systematic variations in the dependent variable. This means that the regression explains 02% of the variance in the data.

In table 6, it reveals that the F-stat (11.524) and p-value (0.002) indicates that the hypothesis is statistically significant, hence $f_{stat}$ is less than the p-value.

In table 7, the regressed coefficient correlation result shows that an evaluation of the financial performance of the explanatory variable (Beta Column) shows that firm size is significant (Sig. = 0.246). Therefore, we reject null hypotheses and uphold alternative hypothesis which state that outsourcing of advertising services significantly affect the financial performance of Hotel industry in Nigeria. Therefore, the data was subjected to further analysis to determine the level of significant between the two variables.

<table>
<thead>
<tr>
<th>Correlations</th>
<th>PFT</th>
<th>ADV</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Correlation</td>
<td>1</td>
<td>.540**</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td></td>
<td>.002</td>
</tr>
<tr>
<td>N</td>
<td>30</td>
<td>30</td>
</tr>
<tr>
<td>Pearson Correlation</td>
<td>.540**</td>
<td>1</td>
</tr>
<tr>
<td>ADV</td>
<td>Sig. (2-tailed)</td>
<td>.002</td>
</tr>
<tr>
<td>N</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

**. Correlation is significant at the 0.01 level (2-tailed).

Indeed, from the above table, correlation coefficient of 0.540 a positive correlation between advertising services and profitability. To get an idea of how much variance the two variables share, the coefficient of determination (R) is calculated. R is 0.540 x -0.540 = 0.292. It implies that advertising services help to explain 29% of the variance in profitability of the industries. From the above result, the study discovers that the confidence level between advertising services and profitability is not high, and the correlation coefficient is significant at 0.05 levels. Therefore, the outsourcing of advertising services has positive significant effect on the financial performance of Hotel industry in Nigeria.

**Hypothesis Three**

Ho: Outsourcing legal services does not significantly affect the financial performance of Hotel industry in Nigeria.

Table 8: Model Summary

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.420*</td>
<td>.030</td>
<td>-.005</td>
<td>613638.73631</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), LGA
Table 9: ANOVA

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>2528494509</td>
<td>1</td>
<td>2528494509</td>
<td>.870</td>
<td>.359b</td>
</tr>
<tr>
<td>Residual</td>
<td>81414903129</td>
<td>28</td>
<td>29076751175</td>
<td>.061</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>83943752579</td>
<td>29</td>
<td>99.363</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: PFT  
b. Predictors: (Constant), LGA

Table 10: Coefficients

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>1856588.971</td>
<td>306245.242</td>
<td>6.062</td>
<td>.001</td>
</tr>
<tr>
<td>LGA</td>
<td>-.2.269</td>
<td>1.851</td>
<td>-.420</td>
<td>-1.226</td>
</tr>
</tbody>
</table>

a. Dependent Variable: PAT

Table 8 above shows that the Model revealed the value of $R^2 = 0.030$ and Adjusted $R^2$ value is -.005 this suggests that the model explains about 17% of the systematic variations in the dependent variable. This means that the regression explains 3% of the variance in the data.  
In table 9, it reveals that the F-stat (0.870) and p-value (0.359) indicates that the hypothesis is statistically significant, hence $f_{sat}$ is less than the p-value.  
In table 10, the regressed coefficient correlation result shows that an evaluation of the financial performance of the explanatory variable (Beta Column) shows that firm size is significant (Sig.= 0.001). Therefore, we reject null hypotheses and uphold alternative hypothesis which state that outsourcing legal services significantly affect the financial performance of Hotel industry in Nigeria. Therefore, the data was subjected to further analysis to determine the level of significant between the two variables.

Correlations

<table>
<thead>
<tr>
<th></th>
<th>PFT</th>
<th>LGA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Correlation</td>
<td>1</td>
<td>-.174</td>
</tr>
<tr>
<td>PFT Sig. (2-tailed)</td>
<td>.359</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>30</td>
<td>30</td>
</tr>
<tr>
<td>Pearson Correlation</td>
<td>-.174</td>
<td>1</td>
</tr>
<tr>
<td>LGA Sig. (2-tailed)</td>
<td>.359</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

Indeed, from the above table, correlation coefficient of -.174 a negative correlation between legal services and profitability. To get an idea of how much variance the two variables share, the coefficient of determination ($R$) is calculated. $R$ is -.174 x -.174= -.0. 030. It implies that legal services help to explain 3% of the variance in profitability of the industries. From the above result, the study discovers that the confidence level between legal services and profitability is better, and the correlation coefficient is significant at 0.05 levels. Therefore, the outsourcing of legal services has negative significant effect on the financial performance of Hotel industry in Nigeria.
Hypothesis Four
Ho: Outsourcing technology services does not affect organization financial performance of Hotel industry in Nigeria.

Table 11: Model Summary

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.732a</td>
<td>.536</td>
<td>.519</td>
<td>372942.52676</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), TECH

Table 12: ANOVA

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>44999636664</td>
<td>1</td>
<td>44999636664</td>
<td>9.785</td>
<td>.3254</td>
</tr>
<tr>
<td>Residual</td>
<td>38944115915</td>
<td>28</td>
<td>139086128268</td>
<td>.913</td>
<td>.913</td>
</tr>
<tr>
<td>Total</td>
<td>83943752579</td>
<td>29</td>
<td>99.363</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: PFT
b. Predictors: (Constant), TECH

Table 13: Coefficients

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>2796651.333</td>
<td>1065055.828</td>
<td></td>
</tr>
<tr>
<td>TECH</td>
<td>-2.843</td>
<td>2.516</td>
<td>-.393</td>
<td>-1.130</td>
</tr>
</tbody>
</table>

a. Dependent Variable: PAT

Table 11 above shows that the Model revealed the value of $R^2 = 0.536$ and Adjusted $R^2$ value is .519 this suggests that the model explains about 54% of the systematic variations in the dependent variable. This means that the regression explains 11% of the variance in the data.

In table 12, it reveals that the F-stat 32.354) and p-value (0.001) indicates that the hypothesis is statistically significant, hence F-sat is less than the p-value.

In table 13, the regressed coefficient correlation result shows that an evaluation of the financial performance of the explanatory variable (Beta Column) shows that firm size is significant (Sig.= 0.034). Therefore, we reject null hypotheses and uphold alternative hypothesis which state that outsourcing technology services significantly affect the financial performance of Hotel industry in Nigeria. Therefore, the data was subjected to further analysis to determine the level of significant between the two variables.

Indeed, from the above table, correlation coefficient of 0.732 a positive correlation between technology services and profitability. To get an idea of how much variance the two variables share, the coefficient of determination (R) is calculated. R is $0.732 \times 0.732 = 0.536$. It implies that technology services help to explain 54% of the variance in profitability of the industries. From the...
above result, the study discovers that the confidence level between technology services and profitability is better, and the correlation coefficient is significant at 0.05 levels. Therefore, the outsourcing of technology services has positive significant effect on the financial performance of Hotel industry in Nigeria.

DISCUSSION OF FINDINGS
The four hypotheses tested indicate that outsourcing of supporting activities variables were significantly affected the financial performance of hotel industries in Nigeria. The hypothesis one revealed that outsourcing of transport services has negative significant on the financial performance of Hotel industry in Nigeria. Also that outsourcing of advertising services has positive significant effect on the financial performance of Hotel industry in Nigeria. The result also shows that outsourcing of legal services has negative significant effect on the financial performance of Hotel industry in Nigeria and Outsourcing technology services has positive significant effect on the financial performance of Hotel industry in Nigeria.

This result is in line with Chu and Chulli (2005); Jiang et al. (2006) The study got some evidence that outsourcing improved firm’s cost-efficiency (sales less expenses/sales) but did not find any effect on firm’s productivity or profitability (ROA and profit margin). This research was carried out in a developed country/economy setting, Bolat and Yilmaz (2009) found out that outsourcing has a positive effect on organizational performance (organizational effectiveness, productivity, profitability, quality, continuous improvement, quality of work life, and social responsibility levels). Irefin, Olateju and Hammed (2012) findings revealed that firms that outsource their production process in order to manage cost increase sales turnover and profitability and save time for core activities. Nazeri, Gholami and Rashidi (2012) results of the survey indicated that outsourcing could lead to reduced cost, improve quality, increase flexibility, better financial and non-financial performance and services.

CONCLUSIONS
The study indicates that outsourcing (advertising, and technology services) have positive significant effect on the financial performance of hotel industries in Nigeria while transport and legal services has negative significant effect on the financial performance of hotel industries in Nigeria. The results further infers that of all the predictors considered in this study quality contributes the most to the financial performance followed by technology adaption as implicated by their larger coefficients. This shows that outsource experience reduced average cost, increased sales turnover and profitability, enhance expertise, improve services, reduce staff strength, streamline the production process, reduced administrative burden and save time for core activities.

RECOMMENDATIONS
Based on the objectives and conclusions this study recommended as follows:
1. Service providers should handle transport services of some of their product and services in order to prevent it from affecting the entire financial performance negatively whenever such occurrence arises.
2. Before entering into the outsourcing of advertising services, it should be the service providers which are experts in the field of marketing.
3. Organizations should not expect guaranteed legal fees in all the year marked areas, these fees should be moderated in some areas.
4. Outsourcing organizations should select the service provider on the basis of consistent technical and managerial capabilities.

REFERENCES


