



## **CORPORATE GOVERNANCE AND EMPLOYEE COMMITMENT IN CHAMPION BREWERIES PLC, UYO, AKWA IBOM STATE, NIGERIA**

**Idongesit Essien Udo**

Department of Business Management, University of Uyo, Uyo, Akwa Ibom State, Nigeria

**Umana, Victoria Sunday, PhD**

Department of Business Management, University of Uyo, Uyo, Akwa Ibom State, Nigeria

### **Abstract**

*This study examined the relationship between corporate governance and employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria. Specifically, it investigated the influence of fairness and transparency on employees' affective commitment. The study adopted a survey research design. The population comprised 216 employees of Champion Breweries PLC, from which a sample of 140 respondents was determined using Taro Yamane's formula. Data were collected using a structured questionnaire, and the study's hypotheses were tested using simple regression analysis. The findings revealed that fairness had a significant positive influence on employees' affective commitment. Similarly, transparency was found to significantly influence employees' affective commitment. The study concluded that fairness and transparency, as dimensions of corporate governance, play a crucial role in enhancing employees' affective commitment in Champion Breweries PLC. It is therefore recommends that Champion Breweries PLC promote fairness and transparency through equitable policies, clear communication, and accessible performance reporting to strengthen employee commitment and engagement.*

**Keywords:** Corporate Governance, Fairness, Transparency, Employees' Affective Commitment, Champion Breweries PLC

### **1. Introduction**

In Nigeria's competitive corporate landscape, employee engagement has become a crucial factor in organisational success. Committed employee constitutes a significant organisational asset, offering companies a unique competitive edge. In contrast, low commitment is often associated with negative consequences, including high turnover, absenteeism, and diminished job effort (Toban & Sjahruddin, 2016). Consequently, enhancing employee commitment has emerged as a strategic imperative for both managers and businesses. In recent years, corporate governance has garnered prominence as a crucial instrument for attaining this purpose.

Organisations in developing economies, such as Nigeria, frequently have challenges related to insufficient accountability, erratic decision-making and restricted transparency. These flaws lead to subpar

organisational effectiveness, reduced staff morale, and high turnover rates. Thus, corporate governance has developed into a comprehensive framework that includes the rules, procedures, and processes that ensure fairness, accountability, and transparency, while reconciling the interests of all stakeholders, management, employees, shareholders, and society at large (Ayandele *et al.*, 2025). Empirical evidence indicates that successful corporate governance cultivates organisational trust, sustainability, and a more committed workforce (Sari, 2023).

Fairness and transparency are essential concepts of corporate governance that significantly influence employee views and attitudes. Fairness guarantees just treatment in essential organisational procedures, including promotions, task distribution, and incentive allocation, whereas transparency fosters open communication and inclusive decision-making

(García-Izquierdo *et al.*, 2012). These principles directly influence employees' emotional attachment and dedication to the organisation, highlighting the need of comprehending the dynamics of employee commitment. Fairness and transparency significantly shape employees' perspectives and workplace experiences, acting as crucial catalysts for organisational loyalty and sustained engagement.

Employee commitment denotes an individual's psychological allegiance to organization and its objectives. It is influenced by individual, occupational, and organisational characteristics, and it positively impacts communication, performance, and employee well-being. High level of commitment improves organisational efficiency and productivity, promotes collaboration and job satisfaction, and aid in the retention and attraction of talent (Nijhof *et al.*, 1998; Aiswarya *et al.*, 2025). Commitment is generally categorised into three types: affective, normative, and continuance. Affective commitment, characterised by emotional attachment to and identification with the organisation, demonstrates the most robust correlation with favourable organisational results. Normative commitment, founded on felt obligation, exhibits lesser associations, whereas continuation commitment, motivated by perceived exit costs, frequently reveals minimal or even adverse correlations with favourable results (Meyer, 2002). This study concentrates on affective commitment, as it is most sensitive to employees' opinions of equity and transparency. According to Tomlinson and Schnackenberg (2022), fair and transparent organisational practices foster trust and alignment with organisational objectives, while biased or opaque processes undermine commitment and morale.

In Nigeria's competitive brewing sector, staff involvement and commitment are crucial for maintaining product quality and operating efficiency. In this context, Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria is a relevant case for analysing these dynamics. Incorporating the values of fairness and transparency into the company's governance frameworks is anticipated to enhance affective commitment by cultivating a sense of belonging, trust, and collective purpose among employees (Schnackenberg & Tomlinson, 2016; Karsono, 2023). This study examines the impact of fairness and

transparency on employees' affective commitment in Champion Breweries PLC, aiming to enhance the understanding of how governance practices can improve employee dedication and organisational performance in Nigeria's private sector.

Low staff commitment continues to be a considerable concern in numerous Nigerian organisations, adversely impacting productivity and sustainable growth. This absence of commitment frequently manifests as diminished morale, decreased job satisfaction, absenteeism, and high turnover rates. Primary factors encompass governance deficiencies, including nepotism, insufficient accountability frameworks, poor communication, inequitable promotions and workload allocation, and a lack of openness in decision-making processes. These elements diminish employees' emotional commitment and loyalty, resulting in disengagement and less motivation to exceed fundamental job obligations. Current studies on corporate governance in Nigeria predominantly emphasise structural elements like board size, board independence, and audit committees, whereas the influence of fairness and transparency on employees' affective engagement has been significantly neglected. Fairness and transparency are crucial in assessing employees' perceived value and trust, which directly affects their commitment to the organisation and their performance efficacy. In competitive industries such as the Nigerian manufacturing and brewing industry, disregarding these corporate governance principles may result in disengagement, diminished productivity, and the attrition of essential talent. This gap in the literature underscores the necessity of this study, which investigates the impact of corporate governance on employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria.

The primary objective of this study was to examine the influence of corporate governance on employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria. The specific objectives were to:

- i. investigate the influence of fairness on employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria

- ii. assess the influence of transparency on employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria

### Research Questions

- i. What is the influence of fairness on employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria?
- ii. How does transparency influence employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria?

### Hypotheses of the Study

- H<sub>01</sub>:** Fairness has no significant influence on employees' affective commitment in Champion Breweries PLC in Uyo, Akwa Ibom State, Nigeria.
- H<sub>02</sub>:** There is no significant influence of transparency on employees' affective commitment at Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria

## 2. Literature Review

### 2.1 Conceptual Definitions

#### Corporate Governance

Corporate governance refers to the extensive framework of regulations, policies, and procedures by which a corporation is directed, managed, and regulated, assuring responsibility, equity, and transparency in its dealings with diverse stakeholders. It delineates the framework that governs organization operations and regulatory systems to equilibrate the interests of shareholders, management, employees, customers, suppliers, financiers, and the wider community. Furthermore, corporate governance supports essential managerial activities such as strategy planning, internal control, performance monitoring, and company disclosure (Sari, 2023).

#### Fairness

Fairness in an organisation describes the belief that employees are treated equitably, justly, and impartially throughout all organisational processes and choices. It

encompasses distributive fairness, procedural fairness, and interactional fairness, guaranteeing equal opportunities and safeguarding against discrimination or favouritism (Steiner, 2020). Research indicates that fairness serves as a psychological contract that influences employees' perception of value within an organisation, fostering trust, job satisfaction, and commitment, whereas unfairness results in disengagement and diminished morale (Ayoun *et al.*, 2022; Karsono, 2023). Equitable treatment within organisations improves reputation, cultivates trust, and encourages sustainable development, acting as a strategic asset (SubbuKrishna Sastry & Zabiullah, 2024).

Furthermore, inequitable treatment in the workplace correlates with heightened probabilities of occupational harm among employees (Sabbath *et al.*, 2024). Incorporating fairness into governance promotes inclusivity and a sense of belonging, establishing a workplace where employee feel esteemed and committed to organisational objectives (Garrick *et al.*, 2024).

#### Transparency

Transparency defines the practice of openness, clarity and accessibility of information, choices, and organisational procedures to all stakeholders, especially employees. It serves as a crucial component of corporate governance, guaranteeing that stakeholders obtain precise and prompt information about an organization's operations, performance, and policies (Leitch, 2017; Osman Gani *et al.*, 2021). In the workplace, transparency allows employees to obtain information pertinent to their duties, entitlements, and professional advancement, hence cultivating confidence and trust in organisational leadership. Transparent communication on objectives, obstacles, and organisational modifications fosters employees' feelings of security, respect, and engagement (Tomlinson & Schnackenberg, 2022).

Furthermore, transparency enhances corporate responsibility by ensuring that managers are held accountable for their actions and by fostering ethical behaviour and equity. Clear and consistent communication reduces ambiguity, fosters trust, and strengthens the idea that employees are esteemed

members of the organisation, hence enhancing affective commitment (Klimchak *et al.*, 2020; Hafiez *et al.*, 2022). In corporate governance, transparency enables the examination of decision-making processes and reduces the likelihood of withholding essential information (Szalay, 2019). Transparent organisational practices foster a culture of inclusion, motivation, and loyalty, hence enhancing employee engagement and promoting sustainable organisational performance (Altanchimeg *et al.*, 2024).

### Employees' Affective Commitment

Employees' affective commitment refers to an employee's emotional attachment and identification with their organisation, indicating a sincere intention to remain due to their appreciation for its objectives, culture, and personnel. It is inherently driven and associated with favourable outcomes, including enhanced performance, reduced turnover, and organisational citizenship practices (Meyer, 2002; Abbas & Ahmed, 2023). The primary factors influencing affective commitment encompass equitable treatment, clear communication, supportive leadership, recognition, and the congruence of personal and organisational beliefs. Inadequate trust or inequitable procedures diminish commitment and elevate disengagement (González-Cánovas, 2024). Affective commitment cultivates resilience, adaptation, and innovation, rendering it essential for sustained organisational success (Alshuhumi *et al.*, 2023).

### 2.2 Theoretical Framework

This study is grounded in Social Exchange Theory (SET), developed by Blau (1964), which elucidates human relationships and workplace behaviours as reciprocal exchanges predicated on mutual advantage. Social Exchange Theory asserts that individuals endeavour to optimise advantages while minimising costs in their relationships (Aydın-Küçük, 2020). In organisations, when employees see fair treatment, transparent communication, and managerial support, they feel compelled to reciprocate with positive attitudes and behaviours, including commitment, loyalty, and enhanced performance (Ahmed & Nawaz, 2015).

According to Curado *et al.* (2021), the fundamental principle of Social Exchange Theory (SET) is the rule of reciprocity: when organisations invest in employees by fostering a fair and transparent environment, employees cultivate enhanced affective commitment, recognising that their well-being is esteemed.

In corporate governance, fairness guarantees equitable treatment and distribution of rewards, whereas openness cultivates trust and inclusivity (Sari, 2023). Empirical evidence substantiates Social Exchange Theory (SET) in correlating governance practices with commitment; employees who see organisational justice exhibit stronger emotional attachments (Purang, 2011), and transparent decision-making amplifies commitment and discretionary effort (Schnackenberg & Tomlinson, 2020).

### 2.3 Empirical Review

Ayandele *et al.* (2025) examined the influence of corporate governance on the survival strategies of manufacturing companies in Nigeria, employing an ex-post facto research design. Their findings revealed that firm size, board independence, and ownership structure have statistically significant effects on the survival of the manufacturing subsector in Nigeria. The authors concluded that there is a positive and significant relationship between firm size, board independence, ownership structure, and the survival of the manufacturing subsector. Consequently, they recommended policies that incentivize firm expansion and capital accumulation to enhance firm size and operational resilience. Additionally, they suggested the implementation of regulatory frameworks mandating a higher proportion of independent directors on the boards of manufacturing firms.

Jain (2025) investigated the dynamic interaction between financial transparency and corporate governance mechanisms within the Indian corporate landscape, employing a mixed-methods approach that combined empirical data analysis of companies listed on the Bombay Stock Exchange with expert interviews. The findings demonstrated that transparency is not merely a governance requirement but also an instrument for promoting long-term sustainability and ethical governance. The study concluded that robust financial transparency lies at the



core of fostering a culture of trust, accountability, and ethical business conduct within India's corporate environment. Accordingly, it recommended strengthening whistleblower protections, enhancing the use of digital financial disclosures, and building the capacity of board members and compliance officers.

Asuquo *et al.* (2025) examined the relationship between corporate governance, accountability, and transparency practices as determinants of financial performance in medium-scale enterprises in Cross River State. Adopting a correlational survey design, the study found a significant relationship between accountability practices, transparency practices, and the financial performance of medium-scale enterprises in the state. The authors concluded that effective corporate governance characterized by strong accountability and transparency practices has a consistent positive relationship with improved financial outcomes in these organizations. Therefore, they recommended, among other things, that business owners should promote accountability and transparency by ensuring objective oversight and strategic guidance aimed at enhancing the financial performance of their enterprises.

Karsono (2023) studied Good Corporate Governance (GCG) focusing on Transparency, Accountability, Responsibility, and Independency in Jakarta Raya, Indonesia, using descriptive qualitative methods and library research. The findings revealed that Transparency, Accountability, Responsibility, Independency, and Fairness play important roles in realizing Good Corporate Governance. Among the many factors that contribute to Good Corporate Governance, in addition to being transparent, accountable, responsible, independent, and fair, the study recommends exploring Inclusiveness, Efficiency, and Fairness in future research.

### 3. Methodology

#### 3.1 Research Resign

A survey research design was adopted for this study. This design was appropriate because it allows data to be collected from a sample at a single point in time, enabling the researcher to examine the relationships between variables as they exist in the population.

#### 3.2 Population of the study

The population of the study consisted of 216 employees of Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria. The sample size was 140, determined using the Taro Yamane formula for sample size determination. The formula is given as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Where n = sample size

N = population size of 216

e = level of error as estimated 0.05

Substituting the values

$$n = \frac{216}{1 + 216(0.05)^2}$$

$$n = \frac{216}{1 + 216(0.0025)}$$

$$n = \frac{216}{1 + 0.54}$$

$$n = \frac{216}{1.54}$$

$$n = 140$$

The sample size yielded 140 respondents

#### 3.3 Data and Data Sources

Data were gathered using a structured questionnaire designed with a modified Likert scale ranging from 5 (Strongly Agree), 4 (Agree), 3 (Undecided), 2 (Disagree), to 1 (Strongly Disagree). The study's validity was assessed using both content and construct validity. The test-retest method was employed to evaluate reliability, and Cronbach's Alpha was used to calculate the reliability coefficient, which yielded a value greater than 0.7, indicating an acceptable level of internal consistency.

#### 3.4 Method of Data Analysis

Data were analyzed using both descriptive and inferential statistics. Descriptive statistics, such as simple percentages, were used to address the research questions, while inferential statistics, specifically simple linear regression analysis, were employed to test the hypotheses, with the analysis conducted using the Statistical Package for the Social Sciences (SPSS)

### 3.5 Model Specification

The regression models were developed which was given as:

$$EAC = f(F) \quad (1)$$

$$EAC = \beta_0 + \beta_1 F + \mu \quad (2)$$

$$EAC = f(T) \quad (3)$$

$$EAC = \beta_0 + \beta_2 T + \mu \quad (4)$$

Where:

EAC= Employees' Affective Commitment  
(Dependent Variable)

F = Fairness (Independent variable)

T = Transparency (Independent variable)

$\beta_0$  = the regression constant or intercept of the estimated regression line

$\beta_1$  and  $\beta_2$  = the estimators of the dependent variable

$\mu$  = the random or disturbance term

## 4. Results and Discussion

### 4.1 Responses to Research Questions

**Research Question One:** What is the influence of fairness on employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria?

**Table 1: Analysis of Responses to Research Question One**

S/N	FAIRNESS	SA	A	D	SD	Total
1	The company treats all employees equally regardless of their position or background.	50 (41.3%)	45 (37.2%)	15 (12.4%)	11 (9.1%)	121 (100%)
2	Decisions regarding promotions and rewards are made fairly and without bias.	42 (34.7%)	50 (41.3%)	20 (16.5%)	9 (7.4%)	121 (100%)
3	The organisation ensures that workload and responsibilities are distributed fairly among employees.	48 (39.7%)	43 (35.5%)	18 (14.9%)	12 (9.9%)	121 (100%)

**Source:** Researcher's Compilation, 2025

Table 1 presents the analysis of respondents' views on the influence of fairness on employees' affective commitment at Champion Breweries PLC. Regarding the statement that "the company treats all employees equally regardless of their position or background," 50 respondents (41.3%) strongly agreed and 45 (37.2%) agreed, indicating that a majority (78.5%) perceive fairness in employee treatment. Conversely, 15 respondents (12.4%) disagreed and 11 (9.1%) strongly disagreed, suggesting that a minority hold opposing views.

In response to the statement that "decisions on promotions and rewards are made fairly and without bias," 42 respondents (34.7%) strongly agreed and 50 (41.3%) agreed, showing that most employees believe the organization's promotion and reward systems are equitable. However, 20 respondents (16.5%) disagreed and 9 (7.4%) strongly disagreed, reflecting some reservations about the fairness of these decisions.

Similarly, for the statement that "the distribution of workload and responsibilities is fair," 48 respondents (39.7%) strongly agreed and 43 (35.5%) agreed, indicating a generally positive perception of workload fairness. In contrast, 18 respondents (14.9%) disagreed and 12 (9.9%) strongly disagreed, highlighting that a small proportion of employees view workload allocation as unequal.

Overall, the findings suggest that a substantial majority of employees perceive fairness as a prevalent feature within the organization, which may contribute positively to their affective commitment.

**Research Question Two:** How does transparency influence employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria?

**Table 2: Analysis of Responses to Research Question Two**

	TRANSPARENCY	SA	A	D	SD	Total
4	Management clearly communicates organisational goals and objectives to employees regularly.	55 (45.5%)	43 (35.5%)	13 (10.7%)	10 (8.3%)	121 (100%)
5	Important decisions affecting employees are shared openly and promptly by the management.	48 (39.7%)	46 (38.0%)	15 (12.4%)	12 (9.9%)	121 (100%)
6	Employees are encouraged to ask questions and seek clarification about organisational matters.	50 (41.3%)	42 (34.7%)	16 (13.2%)	13 (10.7%)	121 (100%)

**Source:** Researcher's Compilation, 2025

Table 2 presents the analysis of responses on the influence of transparency on employees' affective commitment at Champion Breweries PLC. Regarding the statement that management clearly communicates organisational goals and objectives on a regular basis, 55 respondents (45.5%) strongly agreed, 43 (35.5%) agreed, 13 (10.7%) disagreed, and 10 (8.3%) strongly disagreed. With respect to the statement that important decisions affecting employees are shared openly and promptly, 48 respondents (39.7%) strongly agreed, 46 (38.0%) agreed, 15 (12.4%) disagreed, and 12 (9.9%) strongly disagreed.

Furthermore, in relation to the statement that employees are encouraged to ask questions and seek clarification regarding organisational matters, 50 respondents (41.3%) strongly agreed, 42 (34.7%) agreed, 16 (13.2%) disagreed, and 13 (10.7%) strongly disagreed.

Overall, the findings suggest that employees perceive a relatively high level of transparency within the organisation, which is likely to have a positive influence on their affective commitment.

## 4.2 Test of Hypotheses

### Hypothesis One

**H<sub>01</sub>:** Fairness has no significant influence on employees' affective commitment in Champion Breweries PLC in Uyo, Akwa Ibom State, Nigeria.

**H<sub>1</sub>:** Fairness has a significant influence on employees' affective commitment in Champion Breweries PLC in Uyo, Akwa Ibom State, Nigeria.

**Table 3: Regression Analysis for Hypothesis One**

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.934 <sup>a</sup>	.872	.824	.50596

Predictors: (Constant), Fairness

### ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	71.417	1	71.417	435.470	.000 <sup>b</sup>
	Residual	19.524	119	.164		
	Total	90.941	120			

A. Dependent Variable: Employee's Affective Commitment

B. Predictors: (Constant), Fairness

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.874	.229		8.183	.000
	Fairness	.884	.025	.934	35.36	.000

a. Dependent Variable: Employee's Affective Commitment

Table 3 presents the regression analysis assessing the impact of fairness on employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria revealing a strong and positive relationship. Fairness was found to be a significant predictor of affective commitment ( $\beta = 0.884$ ,  $t = 35.36$ ,  $p < 0.001$ ), indicating that employees who perceive higher levels of fairness in the organization are more likely to exhibit stronger emotional attachment. The model explained 87.2% of the variance in affective commitment ( $R^2 = 0.872$ ), demonstrating that fairness is a major determinant of employees' commitment. Additionally, the overall model was statistically significant ( $F = 435.470$ ,  $p < 0.001$ ), confirming that the observed relationship is unlikely to have occurred by chance. These results led

to the rejection of the null hypothesis ( $H_{01}$ ) and support the alternative hypothesis ( $H_{11}$ ) that fairness significantly influences employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria

**Hypothesis Two**

**H<sub>02</sub>:** There is no significant influence of transparency on employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria

**H<sub>2</sub>:** There is no significant influence of transparency on employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria

**Table 4:** Regression Analysis for Hypothesis Two

## Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.921 <sup>a</sup>	.849	.782	.54955

a. Predictors: (Constant), Transparency

ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	61.752	1	61.752	605.412	.000 <sup>b</sup>
	Residual	12.189	119	.102		
	Total	73.941	120			

a. Dependent Variable: Employee's Affective Commitment

b. Predictors: (Constant), Transparency

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.382	.241		9.884	.000
	Transparency	.764	.024	.921	31.83	.000

a. Dependent Variable: Employee's Affective Commitment



Table 4 presents the regression analysis assessing the impact of transparency on employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria revealed a strong and positive relationship. Transparency was found to be a significant predictor of affective commitment ( $\beta = 0.764$ ,  $t = 31.83$ ,  $p < 0.001$ ), indicating that employees who perceive higher levels of transparency in the organization are more likely to demonstrate stronger emotional attachment. The model explained 84.9% of the variance in affective commitment ( $R^2 = 0.849$ ), demonstrating that transparency is a major determinant of employees' commitment. Additionally, the overall model was statistically significant ( $F = 605.412$ ,  $p < 0.001$ ), confirming that the observed relationship is unlikely to have occurred by chance. These results led to the rejection of the null hypothesis ( $H_{02}$ ) and support the alternative hypothesis ( $H_2$ ) that transparency significantly influences affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria

### 4.3 Discussion of Findings

The results for hypothesis one indicated a remarkably high  $R^2$  value of 87.2%. This suggests that employees' perceptions of fairness mostly explain the variations in affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria. This significant explanatory power indicates that fairness is not only a contributing factor but a primary determinant of employees' emotional attachment to the organisation. Practically, this implies that efforts to improve organisational fairness could significantly increase affective commitment, as other determinants seem to exert relatively minimal impact. The results correspond with those of Ayandele *et al.* (2025), who revealed that corporate governance measures, including board independence, ownership structure, and firm size, significantly affect organisational survival and resilience. Their research highlights the significance of fairness and structure governance practices in influencing organisational outcomes, indicating that fairness is a pivotal element in cultivating robust organisational commitment. Asuquo *et al.* (2025) identified a substantial positive correlation between accountability, transparency, and financial performance in medium-scale firms. The

research emphasises that robust corporate governance, characterized by fairness, accountability, and transparency, fosters trust and commitment within organisations. This supports the existing findings that employees' impression of fairness predominantly influences their emotional attachment, highlighting that efforts to promote fairness and equitable treatment can substantially improve affective commitment. Consequently, these studies collectively affirm that fairness is an essential organisational component, functioning not just as an ethical concept but also as a practical catalyst for employee engagement and commitment.

The results for hypothesis two demonstrated a substantial  $R^2$  value of 84.9%, indicating that transparency explains 84.9% of the variance in employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria. The remarkably elevated  $R^2$  indicates that transparency is a significant factor influencing affective commitment, accounting for the majority of variations in employees' emotional attachment to the organisation. Practically, actions designed to improve transparency, such as open communication, explicit decision-making procedures, and access to pertinent organisational information are likely to significantly bolster employees' commitment. The strength of this explanatory power highlights the pivotal function of transparency in influencing affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria. This study corresponds with Asuquo *et al.* (2025), who discovered that transparency practices significantly affect financial performance in medium-scale firms in Cross River State, underscoring transparency as a crucial governance instrument that fosters favourable organisational outcomes. Jain (2025) asserted that financial transparency cultivates trust, responsibility, and ethical behaviour within organisations. The notably elevated  $R^2$  in this study indicates that when employees view decision-making processes as transparent, communication as unambiguous, and information as readily available, their emotional attachment and commitment to the organisation significantly increase.

These studies collectively affirm that transparency is essential for good governance and significantly influences employee affective commitment,

underscoring the necessity for actions that enhance transparency and information accessibility in Champion Breweries PLC. **5. Conclusion and Recommendations**

The study concluded that organisational fairness and transparency are crucial in influencing employees' affective commitment in Champion Breweries PLC, Uyo, Akwa Ibom State, Nigeria. Employees' sense of fairness serve as a key factor influencing their affective commitment to the organisation, underscoring the essential significance of equitable treatment, just policies, and impartial practices. Transparency within the organisation profoundly impacts affective commitment, highlighting the need of open communication, clarity in decision-making, and the availability of pertinent information. These findings emphasise that maintaining a fair and transparent organisational climate is crucial for strengthening emotional connections between employees and the

organisation, hence improving overall commitment, engagement, and stability.

Based on the findings, the following recommendations are proposed:

- i. The management of Champion Breweries PLC should ensure that all policies, processes, and workplace interactions are founded on fairness by fostering equitable treatment in promotions, workload allocation, and reward systems.
- ii. Champion Breweries PLC should implement comprehensive transparency-enhancing measures, including regular open forums, clear communication of organisational decisions, and accessible reporting of company performance, to bolster employees' affective commitment and cultivate a more engaged and loyal workforce.

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