

Effectsof Corporate Social Responsibility on Organizational Performance of Selected Firms – Mobile Telephone Network (MTN) and Nigerian Breweries (NB) Plc.

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Abstract: *Since the middle of the nineteenth century the concept of corporate social responsibility has become very paramount to the development of world economy” Hence there need for the business organizations both manufacturing and service firms to involve actively in the concept of corporate social responsibility. Effectiveness and efficiency incorporation of corporate social responsibility as an integral part of Business activities will help MTN Nigeria and NB Plc to reposition their firm. This study aims to investigate the effect of corporate social responsibility on organizational performance of selected firms. The descriptive survey research design was adopted for this study in which a structure questionnaire was used to elicit information from the target respondents who are top managers of MTN Nigeria and NB Plc. Primary data was collected and processed in the study. 40 copies of questionnaire were administered to respondents and results showed that there is relationship and result showed that there is relationship between corporate social responsibility just as it depicts that there is relationship between employee’s performance and customer satisfaction, tax payment and return on investment respectively. It is recommended that management of MTN Nigeria and NB Plc should improve the well-being of their employees as it has a way of influencing their performances which will also affect the profit of the organization.*

Key Words: *Corporate social responsibility, customer satisfaction, organizational performance, economic development, employees’ performance.*

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I. Introduction

Since the middle of the twentieth century, the concept of corporate social responsibility has become very paramount to the development of world economy. This evolution of corporate social responsibility has helped business organizations to change their ideology from profit maximization only to social problems that bother on the environment of operation. Although, there may be a lot of questions as to why businesses do exist – some could say that businesses were formed for profit maximization, while some others could say for profit making as well as contributing to the host community (Secchi, 2007; Lee, 2008). With this development, it has become imperative for both service and manufacturing companies like the MTN and NB Plc to chart a new course of action. By so doing, they overcome the challenges that lie in allocating a corporate social responsibility (CSR) approach that meets government and social standards and to achieve compliance with informal CSR guidelines related to social economic and environmental responsibilities (Ms, 2013). It is important to note that the CSR approach cannot be complete without recognizing responsibilities it has to employees’ performance, customer satisfaction, tax payment to government and services rendered to the host community. These obligations show that the MTN and NB Plc have complied with legislation and voluntarily taken initiatives to improve the well-being of their employees and their families as well as that of the host community and society at large (Maimunah, 2009). However, the integration of these corporate social responsibility elements (employees’ performance, customer satisfaction, payment of taxes and host community well-being) can help to influence company’s profit, increase sales, returns on investment and savings in a positive note. If this goal has to be realized, then much needs to be done to make both service and manufacturing firms in Nigeria aware of social responsibility as an integral part of their business activity. To this end, firms should deal with the challenges and issues that affect them and other stakeholders by setting clear objectives, incorporating corporate social responsibility into their activities, as this could help to build long-term benefits to the firm in a particular environment and country in general.

II. Statement Of The Problem

Over the years, the concept of corporate social responsibility has not been fully integrated by the firms in both the service and manufacturing sector. The argument is that there exists a systematic approach in allocating costs, whether for investment or societal well-being (Kanwalet *al*, 2013). They rather see their involvement in corporate social responsibility as the function of the culture of the firm, size and stakeholders demand (Kanwalet *al*, 2013). It is pertinent to note that in developing countries like Nigeria where consumer education awareness is low, with little or no organized pressure group put in place, there is difficulty in the demand of full implementation of the concept of corporate social responsibility by society or institutions. A good number of managers of these firms in Nigeria, including MTN and NB Plc, tend to demonstrate poor attitude towards corporate social responsibilities. There is every possibility that corporate social responsibility when measured, the bottom line is a problem as social and environmental programs are hard to account for with regard to information gained. Thus, no empirical studies have been carried out in this area of service and manufacturing firms in Nigeria. This study, therefore, is aimed at examining the effect of corporate social responsibility on organizational performance in order to bridge the knowledge gap.

III. Objectives Of The Study

The main objective of this study is to examine the effect of corporate social responsibility on organizational performance of MTN and NB Plc in Nigeria. The specific objectives are to:

- i. ascertain the relationship between employees' performance and profit of MTN and NB Plc;
- ii. determine the relationship between customer satisfaction and sales of MTN and NB Plc;
- iii. examine the relationship between tax payment and returns on investment of MTN and NB Plc.

Research Questions

To address the above stated objectives, the following questions were asked to guide the study.

1. What is the relationship between employees' performance and profit of MTN and NB Plc in Nigeria?
2. What is the relationship between customers' satisfaction and sales of MTN and NB Plc in Nigeria?
3. What relationship exists between tax payment and returns on investment of MTN and NB Plc in Nigeria?

IV. Review Of Related Literature

This section involves the study and review of published work of other scholars and researchers which are tangential to this study. It gives credence and relevance to the current study and it is presented under three sub-headings namely: conceptual framework, theoretical background and review of empirical studies.

2.1 Conceptual Framework

The concept of corporate social responsibility started with Boroen in 1953 when he published a paper on "social responsibility of captains of industries". Soon after this, there have been publications on corporate social responsibility from others who followed his step like Davis (1960), Cochran and Wooch (1984), Carrol (1979). Freeman (2002) postulated that corporate social responsibility is seen as an action which a company decided to take that will adequately affect identifiable social stakeholders' welfare. Tsoutsoura (2004) also postulated that the management and of corporate companies should take a step forward and implement policies and business practices that go above the minimum legal requirement and positively affect the welfare of its key stakeholders. In its totality, corporate social responsibility is set of policies, practices and programs that form part of business operations and affect major decision making process throughout the firm and are usually in tandem with business ethics, environmental protections, government, people's rights as well as the workplace and market place.

It is important to note that for corporate social responsibility to deliver on its core mandate, the following should be taken into consideration: the policies of the company, size of the firms, culture, stakeholders' demand, and the past antecedence of how firms have been engaging in corporate social responsibility. However, some of the ways in which firms have involved in corporate social responsibility are:

- I. Health Care Services – The MTN and NB Plc do take care of the cost of their employees' health treatment and other citizens in the host community of their operation. It is also right to state that they build and maintain hospitals within the community where they operate (Joseph and Michah, 2016).
- II. Youth Empowerment Programs – This simply means designing programs by the MTN and NB Plc to empower the youth of the host community. This can help to promote the image of MTN and NB Plc in the minds of the citizens (Joseph and Michah, 2016).
- III. Education – It is important to state here that MTN and NB Plc can give scholarship to their employees and other citizens who cannot afford to pay their school fees. Further more, they can also encourage their employees to go for in-service training which can help to increase their mental ability, among other things.

If some of the stated means of embarking on corporate social responsibility is taken into cognizance by these firms (MTN and NB Plc) during policy formulation, implementation, they will have the following benefits: enhanced brand image and good reputation, etc. It is important to note that customers are often drawn to brands and firms with good reputation in corporate social responsibility. Good reputation can also increase the firms' ability to attract capital and business partners, although, it is difficult to measure and quantify reputation (Tsoutsoura, 2004 cited in Joseph and Michah, 2016).

Payment of Taxes

Firms contribute substantial amount to the development of their host communities, for instance, through the local tax base. It will be irresponsible for any firm, whether service or manufacturing firm, to see corporate taxes as the cost to be avoided, rather than being seen as part of social contract with the host community in particular and society at large. Taxes have positive effect on the creation and distribution of wealth. Therefore, avoidance of taxes deprives the host community and the entire society of their benefits (Ms, 2013).

Customer Satisfaction

In business, it is often said that a customer is a king. Customers are the reasons for the establishment of any business; therefore, the idea of treating customers with maximum respect is no longer new to the business. It will be right to say that offering quality product, whether goods or services, to the customers can help influence the firm's sales and profits. The corporate social responsibility in this aspect are safety and durability of goods and services, provision of after-sales services, quick or prompt handling of customers' complaints, avoidance of falsehood in advertisements, etc.

Employees Performance

Firms contribute substantially to employment creation in the community. The corporate social responsibility to employees should go beyond the terms and conditions that are contained in the firm's formal document of employment. There is the need for firms to provide employees with quality life at work place, taking care of personnel welfare and safety, developing their skills and motivating them for work well done, irrespective of the gender, age, religion, status, etc. It is important to note that the moment any firm can fulfill its own part of the obligation, the employees will be left with no choice than to give their best which will in turn affect the firm's output, leading to an increase in its profit.

1.2 Theoretical Framework

Managerial theory was adopted for this study, since the emphasis of the theory is on corporate management in which corporate social responsibility are approached by the corporation internally (Secchi, 2007). This suggests that every external factor to the corporation is taken into account for organizational decision-making. The theory has been divided into three sub-units, vis-à-vis:

- a. Corporate Social Performance (CSP)
- b. Social Accountability, Auditing and Reporting (SAAR)
- c. Social Responsibility for Multinationals

Here, our interest will be focused on the first and the third sub-units. The first sub-unit, which is Corporate Social Performance (CSP), helps to measure the contribution the social variable makes to economic performance. However, the problem is that of managing of the firm, considering social and economic factors together. It is based on the assumption that business depends on society for its growth and sustainability which MTN and NB Plc are not left out. On the other hand, Corporate Social Responsibility for Multinationals (MNCs) became a point in this study as a result of global competitions and challenges they faced. It is important to note that this part of managerial theory comes into being as a result of the responsibility the managers have to shoulder by defining useful tools about the CSR for the MNCs to survive in foreign countries, which the firms under study are excluded. Donaldson (1989) cited in Maimunah (2009) refers to the MNCs as moral agents analyzed on the basis of moral values when managers make decision in the firms going beyond profit maximization. The logic for the CSR for MNCs is also derived from the fact that when cultural clashes become relevant due to events such as protests, demonstrations, boycotts, strikes, etc. against the employers, then the answer to these actions is the formulation of code of conduct that should be adopted by MNCs.

In conclusion, the managerial theory guarantees interests in the sense that CSR considers socio-economic variables to measure firm's performance as well as to link social responsibility ideology to business strategy, which is very paramount in this study.

1.3 Empirical Review

Joseph and Michah (2016) carried out a study on the impact of corporate social responsibility on financial performance in Nigerian banks which covered 5 years period of 2010 – 2014. The study used the ex-post facto research designed and the secondary data used for the analysis covered 5 years period of (2010-2014). Simple regression was used to analyse the data. The result showed that CSR impact positively on the financial performance of the financial institution, and it was recommended the financial institutions (banks) should be made to consider CSR as an investment, and thus reported it as such in their financial statement. Malik and Nadeem (2014) carried out an investigation on impact of corporate social responsibility on organizational performance of manufacturing firms in Pakistan. The objective of the study was to find out the impact of CSR on organizational performance. The study covered 10 manufacturing firms in Pakistan. Regression analysis was utilized in analysing the data collected from the respondents which staff and management of the 10 manufacturing firms. The study used CSR as independent variable while organizational performance was used as dependent variable. The study found out that there is lack of CSR in Pakistan and the regression model showed a positive influence between profitability and performance and CSR practices. The study recommended that manufacturing firms in Pakistan should embark on CSR as it impact on their organizational performance. Cornett, Erhemjocints and Tehranian (2014) carried out an investigation on effect of corporate social responsibility of U.S. manufacturing firms in California. Their study covered 5 manufacturing firms in California, U.S.A and the ordinary least square was used to analyze the data collected from the respondents (management, staff, customers and host communities of the firms). The result revealed that there is a positive relation between corporate social responsibility and organizational performance. The study recommended that manufacturing firms in California, USA, should embark more on CSR as it positively influences their performances. Rini, Sugengi and Suharnomo (2017) carried out an investigation on the effect of corporate social responsibility on manufacturing industry performance: the mediating role of social collaboration and green innovation. The investigation was focused on 439 firms in Central Java that met the criteria. The chi-square was used to test the hypothesis, with the objective being to find out the effect of corporate social responsibility on manufacturing industry performance. The purposive sampling method was used to derive the sample size of 173, and the questionnaire was used to get data from the respondents (the top managers). The study concluded that corporate social activities, which are part of the firms' business strategy, significantly influence the performance of the firms by providing social, environmental and economic benefits. The study suggested that to improve their effectiveness, social initiatives should be implemented by manufacturing firms in order to utilize external resource and to overcome the limitations of firms' ability to carry out their social responsibility. As stated by Seitanidi and Crane (2009) and Othman and Abdellatif (2011), social collaboration initiative creates information transfer and experience sharing that can help face the difficulties that arise in implementing CSR programs.

V. Methodology

This study adopted the descriptive survey design. The purpose of using the descriptive survey was to collect detailed and factual information. Data was collected based on the concepts defined in the research model and hypothesis tested. The instrument used in the collection of data was a structured questionnaire. This was so because the questionnaire is a flexible instrument which could be used to generate data on any issue, from a large or small number of people (Moore, 1987 cited in Olatokun and Gbinedion, 2009). The questionnaire was specifically designed to accomplish the objectives of the study. The questionnaire was divided into two sections. Section A collected basic demographic information regarding the respondents such as gender, age, academic qualification, cadre and working experience. Section B sought to accomplish objectives 1 – 3 of the study. The study adopted the random sampling method to arrive at the total sample size of forty (40) top managers of the two firms – i.e. twenty (20) top managers from each of MTN and NB Plc. The descriptive statistic such as the mean, median, frequencies, percentages, etc were used, while the hypothesis testing was done with the correlation coefficient model. The hypothesis was tested at significant level of 0.05. The study adopted the 5-point likert scale from strongly agreed (5) to undecided (1).

VI. Data Analyses and Presentation of Results/Findings

This section presents the analyses of data collected for the study. Data collection was done through the use of the questionnaire (which served as the major research instrument and was administered randomly to the respondents). The collected and collated data were analyzed using the descriptive statistics and the correlation coefficient model.

4.1 Socio-economic Characteristics of Entrepreneurs in Abia State, Nigeria

To ascertain the background of the respondents, their socio-economic characteristics were elicited. These include their age, gender, academic qualification and experience. Tables 1 – Table 4 below show these socio-economic characteristics.

Table 4.1 Socio-Economics Distribution of Respondents from MTN and NB Plc

Variables	Frequency		Percentage (%)	
	MTN	NB Plc	MTN	NB Plc
Gender				
Male	13	17	65	85
Female	7	3	35	15
Total	20	20	100	100
Age				
30 – 34years	4	5	20	25
35 – 39years	5	6	25	30
40 – 44years	9	5	45	25
45years and above	2	4	10	20
Total	20	20	100	100
Education Level				
HND/BSC	3	5	15	25
MBA/MSC	16	12	80	60
PhD	1	3	5	15
Total	20	20	100	100
Cadre				
General Manager	3	4	15	20
Regional Manager	2	2	10	10
Branch Manager	6	4	30	20
Finance Manager	3	5	15	25
Marketing Manager	6	5	30	25
Total	20	20	100	100
Experience				
1 – 5years	2	4	10	20
6 – 10yeras	6	5	30	25
11 – 15 years	8	9	40	45
16years and above	4	2	20	10
Total	20	20	100	100

Source: Field Survey Data, 2017

The result from Table 4.1 showed that 65% of the respondents from MTN male and 35% of them are female, while 85% of those from NB Plc are male and 15% of them are female. The implication of this is that top managers of both organizations are male. The result still revealed that 20% of the top managers of MTN Nigeria are within the age range of 30 – 34years, while 25% of those NB Plc are within this same age range, 25% of the top managers of MTN Nigeria are within the age range of 35 – 39years, while 30% of those from NB Plc customers fall within this age range, 45% of the top managers of MTN Nigeria are within the age range of 40 – 44years, while 25% of those from NB Plc fall within this age range and the remaining 10% of the top managers of MTN Nigeria are 45years and above, while 20% of those from NB Plc fall in this set. This implies that majority of the top managers of both organizations are still energetic and in their active age. And as stated by Gyau (2011) that young age relates with energetic and innovative marketing. The result also revealed that 15% of the respondents from MTN Nigeria had their education up to the HND/B.Sc level while 25% of those from NB Plc had their education up to this level, 80% of respondents from MTN Nigeria had their education up to the MBA/MSc level while 60% of their counterparts from NB Plc had their education up to this same level, and the remaining 5% of the respondents from MTN Nigeria had their education qualification up to PhD level while 15% of those from NB Plc had their education up to this level. This is an indication that majority of the top managers of both organizations had their education beyond their first degree which implies that they are well educated. The result further revealed that from the sampled respondents from MTN Nigeria, 15% of them are in the position of the general manager while 20% are in this same position from the NB Plc respondents, 10% of the respondents from MTN Nigeria are in the cadre of regional manager while 10% are in this same cadre from NB Plc, 30% of the top managers from MTN Nigeria are in the cadre of branch manager while 20% of those from NB Plc are in this same cadre, 15% of those from MTN Nigeria are in the cadre of finance manager while 25% of those from NB Plc are in this same cadre, and 30% of those from MTN Nigeria are in the cadre of marketing manager while 25% of those from NB Plc are in this same cadre. The result finally showed that 10% of the top managers of MTN Nigeria have had managerial experience between the range of 1 – 5years while 20% of the top managers from NB Plc have had managerial experience of this same range in years, 30% of respondents from MTN Nigeria have had experience between the range of 6 – 10years while 25% of those from

NB Plc have had this same range in years of experience, 40% of those from MTN Nigeria have had managerial experience between the range of 11 – 15 years while those from NB Plc have had this same range of experience in years, and 20% of managers from MTN Nigeria claimed to have had managerial experience of 16 years and above while 10% of those from NB Plc claimed to have had managerial experience of this range in years.

4.1 Relationship between Employees’ Performance and Profit of MTN Nigeria and NB Plc

The relationship between employees’ performance and profit of MTN Nigeria and NB Plc, which was analyzed with the correlation coefficient model, is presented in Table 4.2 below.

Table 4.2 Distribution of Analysis Showing the Relationship between Employees’ Performance and Profit of MTN Nigeria and NB Plc

		Employees’ Performance		Profit	
		MTN Nigeria	NB Plc	MTN Nigeria	NB Plc
Employees’ Performance	Pearson Correlation	1	1	0.577**	0.793**
	Sig. (2-tailed)			0.008	0.000
	N	20	20	20	20
Profit	Pearson Correlation	0.577**	0.793**	1	1
	Sig. (2-tailed)	0.008	0.000		
	N	20	20	20	20

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

Source: Field Survey Data, 2016

The result from Table 4.2 showed the correlation between employees’ performance and profit of MTN Nigeria and NB Plc at 0.577 and 0.793 respectively and the Probability at 0.008 and 0.000 respectively. This implies that there is a strong and positive relationship between the performance of employees of both organizations and their profits, though that of NB Plc showed a stronger relationship than that of MTN Nigeria.

4.3 Relationship between Customer Satisfaction and Sales of MTN Nigeria and NB Plc

The relationship between customer satisfaction and sales of MTN Nigeria and NB Plc, which was analyzed with the correlation coefficient model, is presented in Table 4.3

Table 4.3 Distribution of Analysis Showing the Relationship between Customer Satisfaction and Sales of MTN Nigeria and NB Plc

		Customer Satisfaction		Sales	
		MTN Nigeria	NB Plc	MTN Nigeria	NB Plc
Customer Satisfaction	Pearson Correlation	1	1	0.608**	0.840**
	Sig. (2-tailed)			0.004	0.000
	N	20	20	20	20
Sales	Pearson Correlation	0.608**	0.840**	1	1
	Sig. (2-tailed)	0.004	0.000		
	N	20	20	20	20

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

Source: Field Survey Data, 2016

The result from Table 4.3 showed the correlation between customer satisfaction and sales of MTN Nigeria and NB Plc at 0.608 and 0.840 respectively and the Probability at 0.004 and 0.000 respectively. This implies that there is a strong and positive relationship between their customer satisfaction and sales, with that of NB Plc showing a stronger and more favourable relationship than that of MTN Nigeria.

4.4 Relationship between Tax Payment and Returns on Investment of MTN Nigeria and NB Plc

The relationship between tax payment and returns on investment of MTN Nigeria and NB Plc, which was analyzed with the correlation coefficient model, is presented in Table 4.4

Table 4.4 Distribution Of Analysis Showing The Relationship Between Tax Payment And Returns On Investment Of MTN Nigeria And NB Plc

		Tax Payment		Returns on Investment	
		MTN Nigeria	NB Plc	MTN Nigeria	NB Plc
Tax Payment	Pearson Correlation	1	1	0.688**	0.581**
	Sig. (2-tailed)			0.001	0.007

	N	20	20	20	20
Returns on Investment	Pearson Correlation	0.688**	0.581**	1	1
	Sig. (2-tailed)	0.001	0.007		
	N	20	20	20	20

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

Source: Field Survey Data, 2016

The result from Table 4.4 showed the relationship between tax payment and returns on investment of both MTN Nigeria and NB Plc at 0.688 and 0.581 respectively and the Probability at 0.001 and 0.007 respectively. This implies a positive relationship between the tax payment responsibility of both organizations and their returns on investment, though that of MTN Nigeria showed a stronger relationship than that of NB Plc.

VII. Summary of Findings

This study examined the effect of corporate social responsibility on organizational performance of MTN Nigeria and NB Plc in Nigeria. It specifically ascertained the relationship between employees' performance and profit of MTN and NB Plc; determined the relationship between customer satisfaction and sales of MTN and NB Plc; examined the relationship between tax payment and returns on investment of MTN and NB Plc. The correlation coefficient model was used as the analytical tool. The findings from the results show that employees' performance and profit of MTN Nigeria and NB Plc are strongly and positively related. The findings also reveal that customer satisfaction of both organizations and their sales have a positive and strong relationship at a 0.01 level (2-tailed). Furthermore, the findings revealed that tax payment and returns on investment are positively related at a 0.01 level (2-tailed).

VIII. Conclusion

This study revealed that employees' performance, customer satisfaction and tax payment of MTN Nigeria and NB Plc have significant positive relationship with profit, sales and returns on investment respectively. It is therefore concluded that corporate social responsibility of MTN Nigeria and NB Plc affect their performances as organizations.

IX. Recommendations

Based on the findings of the research, the following recommendations were suggested by the researcher.

1. The management of MTN Nigeria and NB Plc should improve the well-being of their employees as it has a way of influencing their performances which will also affect the profit of the organizations.
2. The management of both organisations should ensure the maximum satisfaction of their customers, especially MTN Nigeria, to increase their sales, since the result indicates a positive relationship between customer satisfaction and sales.
3. Finally, it is recommended that the management of both MTN Nigeria and NB Plc should place more emphasis on tax payment, since it will improve the goodwill of the organisations with government and the community (in particular), which will in turn positively affect their returns on investment.

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