

**EVALUATE THE RELATIONSHIP BETWEEN CORPORATE
SOCIAL RESPONSIBILITY AND ORGANIZATIONAL
EFFECTIVENESS IN BREWERIES.**

BY

**OKONJI LYDIA
PG/11/12/205223**

**BEING A THESIS PRESENTED TO THE FACULTY OF MANAGEMENT
SCIENCES, DELTA STATE UNIVERSITY, ABRAKA. IN PARTIAL
FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF
DEGREE OF MASTER OF SCIENCE (M.Sc.) IN MANAGEMENT**

SUPERVISOR: DR. J.O. OGBOR

JANUARY, 2017

CERTIFICATION

It is hereby certified that this dissertation which was written and submitted by Okonji Lydia (PG/11/12/205223) of the Department Business Administration, Faculty of Management Science, Delta State University, is accepted in partial fulfillment of the requirements for the award of Masters (M.Sc) degree in Management.

DR. J.O. OGBOR

Project Supervisor

DATE

DR. F. ORISHEDE

Head of Department Management/Marketing

DATE

PROF. (MRS.) R.N OKOH

Dean, Faculty of Management Sciences

DATE

EXTERNAL SUPERVISOR

DATE

DECLARATION

I hereby declare that this dissertation is a product of my original ideas and has not been previously submitted either in part or in full to any institution for the award of any certificate or degree whatsoever.

OKONJI LYDIA
PG/11/12/205223

DEDICATION

To God Almighty who's only name is Jehovah

ACKNOWLEDGEMENTS

First and foremost, I acknowledge the Almighty God whose name is Jehovah who has given me the grace and strength to do this research thesis. I will like to thank my darling Husband Mr. Okwusindi Samuel for always been there cheering me up and stood by me through out.

I will like to offer my sincerest gratitude to my supervisors Prof. D.I. Hamilton and Dr. J.O. Ogbor who has supported me thought out my research thesis with there patience and knowledge by allowing me the room to work in my own way without them this research work would not have been completed or written.

ABSTRACT

The study is aimed at evaluating the relationship between Corporate Social Responsibility and Organizational effectiveness in Breweries. Corporate Social Responsibility has the potential of both positive and negative impacts. Survey research design method was employed, stratified sampling method as well as simple random sampling was used. Linear regression and inter item correlation analysis was employed for the analytical purpose to review the nature of statistical significance among variables. The findings show that there is a significant positive relationship between the variables of CSR and organizational effectiveness. The study concludes that Corporate Social Responsibility spending in the long run provides better returns on the next marginal naira, thus every Breweries in Nigeria should integrate it into their spending culture, and that there is positive relationship between CSR expenditure and Breweries profitability thus suggesting causal relationship between the CSR and profitability of Breweries. Based on the findings of this study, it is therefore recommended that corporate entities should voluntarily integrate both social and environmental upliftment in their business philosophy and operations. Corporate social responsibilities should be seen by the firm as social obligations, business concerns own their shareholders, the local (host) community, general public, customers, employees and the government in the course of operating their legitimate businesses, such that CSR should be included in the law and enforced on the firms accordingly.

TABLE OF CONTENTS

Title Page	i
Declaration	ii
Certification	iii
Dedication	iv
Acknowledgements	v
Abstract	vi
Table of Contents	vii

CHAPTER ONE: INTRODUCTION

1.1	Background of the Study	1
1.2	Statement of the Problem	5
1.3	Objectives of the Study	6
1.4	Research Questions	7
1.5	Research Hypotheses	7
1.6	Significance of the Study	8
1.7	Scope of the Study	9
1.8	Limitations of the Study	9
1.9	Definition of Terms	10

CHAPTER TWO: LITERATURE REVIEW

2.1	Introduction	11
2.2	The Concept of Corporate Social Responsibility	11
2.3	Key Issues in Corporate Social Responsibility	18
2.4	How Companies Can Implement and Organize Corporate Social Responsibility	20
2.5	The Three Approaches to Aligning Brand and Corporate Social Responsibility	26
2.6	Nigerian Governments Policy and Issues on Corporate Social Responsibility	30
2.7	Relationship between Corporate Social Responsibility and Organizational Effectiveness	33
2.8	Theoretical Framework	37
2.9	Corporate Social Responsibility in Nigerian Breweries	39
2.10	Corporate Social Responsibility and Corporate Reputation	44
2.11	Educational Support and CSR	48
2.12	Community Welfare	54

CHAPTER THREE: RESEARCH METHODOLOGY

3.1	Introduction	56
3.2	Research Design	56
3.3	Populations and Sample Size	57
3.4	Method of Data Collection	58

3.5	Method of Data Analysis	59
3.7	Validation Of Instrument	60
3.7.1	Validity and Reliability Test	60

CHAPTER FOUR: DATA PRESENTATION AND ANALYSIS

4.0	Introduction	61
4.1	Presentation of Data	61
4.3	Analysis of Other Research Data	63
4.3	Test of Hypothesis	72

CHAPTER FIVE: DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.1	Introduction	76
5.2	Discussion of Findings	76
5.3	Conclusion	80
5.4	Recommendations	82
5.5	Limitation and Suggestion for Further Studies	83
	References	85
	Appendix 1	89
	Appendix 2	92

CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

Corporate social responsibility is how business organization activities influences the stakeholder interest. CSR plays a very important role in organizational performance. Most organizations have embraced corporate social responsibility without substantial increase in organization performance.

It's now recognized that sustainable development and reduction of poverty are the key issue that need to be addressed by the governments mostly in the developing world. However, the government cannot meet the alone without the help of the private sector, policy makers are paying much attention to the potential contribution of the private sector to such policy objectives. As the issue of sustainable development becomes more important. CSR becomes an element that addresses these issues and therefore it becomes more vital in organizational performance in Nigerian Breweries.

Corporate social responsibilities is used as preemption strategy by the corporations to save their skin from unforeseen risks and corporate scandals, possible environmental accidents, governmental rules and regulations, protect eye – catching profits, brand differentiation, and better relationship with employees

based on volunteerism terms. Corporations today are much conscious to publish their CSR activities on their websites sustainability report and their advertising campaigns in order to get the sympathy of the customer.

CSR is also practiced because customers as well as governments today are demanding more ethical behaviours from organizations. In response, corporations are volunteering themselves to incorporate CSR as part of their business strategies, mission statement and values in multiple domains.

CSR actions is to gain competitive advantage which may not be enjoyed by the peer corporations CSR actions in his respect also help corporations to attract and retain not only customers but also motivate employees, which in turn ensure long term survival of the corporation.

Nigerian Breweries cannot do this along without involving the host community who are also the customers, for them to produce relevant services and products, they must carry out a study to get information from their customer on their perceptions towards their business operations particularly their quality of services rendered to increase customer satisfaction and ultimately their loyalty by offering a variety of products according to customers expectation.

Clark in 1916 emphasized the importance of transparency in business dealings. Writing in the *Journal of Political Economy*: he said “if men are responsible for the known results of their actions, business responsibilities must include the known results of business dealings, whether these have been recognized by law or not” (CSR Quest, 2009).

In Nigeria, the origin of the concept can be traced back to concerns for the fundamental rights of human beings and this era was filled with legislation designed to regulate business and industry in Nigeria and it was clear that business would have to accommodate public interest if free enterprise was to survive (Onwuchekwa, 1999:59).

Over the years, one issue that has frequently been addressed is, for what and whom companies are responsible to when pursuing business? This is because many believe that the only responsibility of a business is to ensure maximum profit to its shareholders who in turn will determine how to use resources (Andriof and McIntosh, 2001). This is in line with Friedman’s statement that “the business of business is business”. Friedman stated that “companies should not take on any additional responsibilities since that will diminish the profit making focus and maybe most importantly, companies lack both the democratic and legal base to pursue such societal activities.

Others argue that Corporate Social Responsibility (CSR) is a “fashionable nonsense” (Overall, 2002). It is not good for companies to start weighing the merits of competing social, economic and environmental goals that is the job for elected governments. Instead, managers should serve the people, who pay their salaries, (Overall, 2002). A radically different view, is that of those who argue that, a company is responsible for all its stakeholders and should therefore take greater responsibility for the society at large and seek to solve social and environmental problems in its market(Deresky, 2005)In any case, the anti-Corporate Social Responsibility lobby is losing the argument because some 68 percent of 1100 chief executives interviewed recently in the United States said Corporate Social Responsibility was vital to profitability.

In Nigeria, the origin of the concept can be traced back to concerns for the fundamental rights of human beings and this era was filled with legislation designed to regulate business and industry in Nigeria and it was clear that business would have to accommodate public interest if free enterprise was to survive (Onwuchekwa, 1999).

Today, most corporate managers believe that business operations should go beyond the simple prospect of money making. Thus, managers should try as much as possible to incorporate the interest of the employee, business partners, customers,

shareholders and the society at large into their decision making which offers the best guarantee for consistent profitability. There is no gain saying the fact that transnational corporations, like shell's Corporate Social Responsibility programme has brought development that benefits many local communities in the Niger Delta. However, Corporate Social Responsibility has the potential of both positive and negative impacts (Tuodolo, 2009). That is, most of the benefits local communities enjoy from the Corporate Social Responsibility programmes of shell come at a cost to the local communities. Either by omission or commission, the activities of transnational corporations and its processes of delivering its Corporate Social Responsibility programme impact negatively on local communities, often outweighing the positive benefits Corporate Social Responsibility brings.

1.2 STATEMENT OF THE PROBLEM

For most businesses operating in Nigeria whether small or large, local or national, the transaction cost of operating is often unpredictable. At the heart of this difficulty is the obvious problem of lack of infrastructure as well as the not so obvious problem of operating in a low trust economy. For many businesses the cost of paying upfront on cash flow or delayed payment; the difficulty of investing in people development; the challenge of high volume cash transactions are all part of a severely eroded social capital.

At the core of this issue is the role of business partnership with government and others to exemplify and model behaviours that restore optimism and improves trust. The challenges that face a business in Nigeria are unique because Corporate Social Responsibility can probably not be optional in such a climate. In a country where the social, health, education and environmental needs are so prevalent, where government resources are so stretched, where everyday people live on the breadline, business any other way is not only unethical, it is most probably not sustainable. Despite the fact that the concept of CSR is relatively new in Nigeria, this study will try to examine what the learning experiences are so far and what will be needed for the future. Since many companies view Corporate Social Responsibility as a financial burden, this study investigated the benefits accruable from the adoption Corporate Social Responsibility strategy by companies using Breweries in Nigerian for the study.

1.3 OBJECTIVES OF THE STUDY

The general objective of this study is to evaluate the relationship between Corporate Social Responsibility and Organizational effectiveness in Breweries.

The specific objectives are:

1. To identify the relationship between Corporate Social Responsibility and organizational effectiveness.
2. To determine impact of educational support on organizational effectiveness.

3. To examine the effect of community welfare on organizational effectiveness.
4. To determine the relationship between corporate reputation and Corporate Social Responsibility.

1.4 RESEARCH QUESTIONS

In an attempt to achieve the objectives states above, the following questions were formulated.

1. What is the relationship between Corporate Social Responsibility and organizational effectiveness?
2. What is the impact of educational support on organizational effectiveness?
3. What is the effect of community welfare on organizational effectiveness?
4. What is the relationship between corporate reputation and Corporate Social Responsibility?

1.5 RESEARCH HYPOTHESES

The following hypotheses have been formulated to test the research questions.

H₀₁: There is no significant relationship between Corporate Social Responsibility and organizational effectiveness.

H₀₂ There is no significant relationship between educational support and organizational effectiveness.

HO₃ There is no significant relationship between community welfare and organizational effectiveness.

HO₄ There is no significant relationship between corporate reputation and Corporate Social Responsibility.

1.6 SIGNIFICANCE OF THE STUDY

Corporate social responsibility is a fundamental issue that needs to be addressed in order to ensure any organizations long term success.

This study will be of immense benefit to students, privately owned businesses and public corporations. Specifically, this study will be of great significance to directors, managers and executive officers in all business organizations. The study will also be beneficial to government agencies, students and research fellows.

For directors, managers and executive officers in business organizations, the study will help them to discover the true essence of Corporate Social Responsibility, its working principles and how it can be used to enhance organizational performance both on short and long term basis. The study will help them determine how to work in harmony and to operate their businesses within ethical standards.

For government agencies, the study will help them apply the existing policies relating to Corporate Social Responsibility and organizational activities, thereby, determining areas requiring improvement.

Finally, students, including research fellows will find the study very beneficial in the area of future studies and referral reports.

1.7 SCOPE OF THE STUDY

This study focuses on Corporate Social Responsibility and organizational effectiveness, using the Breweries as a case in point. The construct used by the researcher includes to investigate the key areas in which Breweries formulates its Corporate Social Responsibility strategy, ways in which the strategy could be integrated with organization's operations and how the Corporate Social Responsibility strategy could be improved upon, believing that its findings could also be applied to other organization. Secondary data will be used by issuing structured questionnaire to the respondents (staff of Breweries).

The variables covered in this study includes: Environment Responsibility, Educational Support, Community Welfare and Education Support.

1.8 LIMITATIONS OF THE STUDY

The researcher is constrained in the sense that some needful information was concealed by the organization(s) involved with the claim that their activities should not be made known in that manner to the public.

This study is limited to the following dimension of CRS -education support, community welfare, and corporate reputation.

1.9 DEFINITION OF TERMS

Corporate: A large company or group authorized to act as a single entity and recognized as such in law

Social Responsibility: The idea that companies should embrace its social responsibilities and not be solely focused on maximizing profits. It is an ethical framework which suggests that entity, be it an organization or individual has an obligation to act for the benefit of society at large, social responsibility is a duty every individual has to perform so as to maintain a balance between the company and the ecosystem.

Performance: The action or process of carrying out or accomplishing an action, task, or function, the way in which someone or something functions, manner or quality of functioning, mode of conduct, the efficiency with which something reacts or fulfills its intended purpose

Brewery: This is a place for brewing (making) beer.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

This Chapter reviews literature relevant to the research area as well as previous researches relevant to the topic, corporate of Corporate Social Responsibility. It starts by describing the concept of Corporate Social Responsibility, the debate over the concept of Corporate Social Responsibility, key issues Corporate Social Responsibility and integrating Corporate Social Responsibility. It also presents the Nigerian government's policy and issues on Corporate Social Responsibility and the relationship between Corporate Social Responsibility and organizational performance.

2.2 THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY

Corporate Social Responsibility generally refers to: “a collection of policies and practices linked to relationship with key stakeholders, values, compliance with legal requirements, and respect for people, communities and the environment; and the commitment of business to contribute to sustainable development” (Sanusi, 2008:20).

Crowther and Aras (2008) states, that Corporate Social Responsibility is a concept, which has become dominant in business reporting. Every corporation has a policy concerning Corporate Social Responsibility and produces a report annually

detailing its activity. In the words of Weirich and Koontz (2003), “the mission of business firms in the early 1900’s was exclusively economic. Today, partly owing to interdependencies of the many groups in our society, the social involvement of business has increased. There is indeed a question as to what the social responsibility of business really is.

Moreover, the question of social responsibility originally associated with business, is now being posed with increasing frequency in regard to governments, universities, non-profit foundations, charitable organizations, and even churches.

More so, one early definition of the concept from the 1950’s when the modern era of social responsibility began, is “the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of objectives and values of our society” (Carroll, 1999). In the 1960’s, when literature on the topic expanded, one major contribution to the conceptualization of the subject was “the idea that social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations” (Carroll, 1999). During the 1970’s, when definition of the word proliferated, one author wrote that the “meaning of social responsibility for businessmen must finally besought in the actual policies with which they were associated” (Carroll,1999). Another definition

from the 1980's states that "the social responsibility of business is to tame the dragon, that is, to turn a social problem into economic opportunity and economic benefits, into productive capacity, into human competence, into well-paid jobs and into wealth" (Carroll, 1999:286).

Lantos (2001), states that Corporate Social Responsibility is the intelligent and objective concern for the welfare of society, which restrains individuals and corporate behaviour from ultimately destructive activities, no matter how immediately profitable, and leads in the direction of positive contributions to human betterment. McWilliams and Siegel (2001) defines it as "action that appear to further some social good beyond the interests of the firm and that which is required by law".

According to Holt and Wigginton (2002), Corporate Social Responsibility is an organization's obligation to conduct business in such a way as to safeguard the welfare of society while pursuing its own interests. Amaeshi et al (2006), routes that "while the Corporate Social Responsibility construct is a new coinage, it is not a new practice. It could be traced back to such examples as Quakers in 17th and 18th centuries whose business philosophy was not primarily driven by profit maximization but by the need to add value to the society at large. Business was framed as part of the society and not separate from it. The resurgent interest in the

practice provides a fertile ground for different discourses and actors, lend it to multiple and contested constructions”.

Lantos (2001), while commenting on the pure profit-maximizing view of Corporate Social Responsibility, writes that the most extreme position on economic Corporate Social Responsibility was taken by Albert Carr in his classic Harvard Business Review article “Is Business Bluffing Ethical?” Carr said that the sole purpose of business is to turn out a product at a profit. Due to the prevalence of competition and negotiation, he viewed business people as having a lower set of moral standards than those in the rest of the society have.

He argued that business has the impersonal nature of isolated game, like Poker, in which anything goes within the accepted rules of the game (legally set by the government and the courts). Thus, the lower business ethics standard permit things like misstatement and concealment of pertinent facts during negotiations, lying about one’s age on a resume, automobile companies’ neglect of car safety – in short, “buffing”, i.e. deception. Carr’s only standard of social responsibility above economics was obedience to the law.

Another view on Corporate Social Responsibility is ‘the constrained profit maximizing view’ presented by Hartman in Lantos (2001).According to him, the best-known argument for a purely profit-based position on Corporate Social

Responsibility is by a neoclassical economist, Milton Friedman of the conservative Chicago School of Economics (Hartman, 1998 in Lantos, 2000). As opined in Friedman's 1960 tome "Capitalism and Freedom" as well as in his seminal 1970 article "the social responsibility of business is to increase its profits". Friedman's custodian-of-wealth model asserts that, "(In) a free economy, there is one and only one social responsibility of business – to use its resources and to engage in activities designed to increase its profit so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception and fraud" (Friedman 1996:245).

Friedman recognized legal and ethical responsibilities for business, and so his conception of economic Corporate Social Responsibility goes further than Carr's to include a fairly extensive range of moral duties to other stakeholders: maintaining open and free competition, abiding by the rule of law, avoiding deceit and fraud, and exemplifying fair play within the rules of the game (Boatright, 2000 in Lantos, 2001).

Graves et al. present another model of Corporate Social Responsibility known as the "Stakeholder Model". They stated that the stakeholder model is a reaction to Friedman's shareholder paradigm, where no entity other than shareholders has a claim on the business (Grave et al, 2001). Stakeholder's theory explains that there

is more than just a relationship between an agent who has fiduciary responsibility to a principal – there are also third parties to whom the corporation owes morally significant non-fiduciary obligations. In their own words, “these duties exist because, like shareholders, there are other stakeholders also who make investments in enterprises: employees invest their time and intellectual capital, customers invest their trust and repeated business, communities provide infrastructure and education for future employees as well as tax support, and so on”(Graves et al., 2001).

In theory, Friedman’s classical model remains an attractive idea. It is an elegant theory, which appeals to such important ethical norms as utilitarianism, freedom, and private property. It carries strong rhetorical force by its connection to the free enterprise system, free markets and capitalism. But the fact of the matter is that even its staunchest defenders acknowledge its limitations (Desjardins, 2003). The imperative to maximize profits is always conditioned by such phrases as “within the law”, “without deception or fraud”, “while conforming to the basic rules of society, both those embodied in law and those embodied in ethical custom”. These restrictions simply acknowledge the legitimacy of placing ethical limitations on the pursuit of profit. In many ways, the only debate remaining is the debate over where those limits are to be set (Desjardins, 2003).

The view that total social responsibilities are broader than economic responsibilities have become more compelling, more accepted by managers and more widely put into practice than ever before (Aswathappa, 2006). The range of social programmes assumed by business has continuously expanded since the early years of the century. Today, corporations' carry out a wide array of social actions. The span includes programmes for education, public health, employee welfare, housing and many others. The fundamental reason why the concept and range of social responsibilities have expanded is that accelerating industrial activity continuously changes society (Aswathappa, 2006). In this situation, social responsibilities arise from the impacts of corporate actions on society. Corporate social programmes also arise from a second source—intra-act-able social problem in the corporation's environment. "A healthy business and a sick society are hardly compatible", noted Peter Drucker (Aswathappa, 2006).

According to McCann (2000), the real question is not whether corporations have any responsibility beyond making a profit, but what sorts of social responsibilities any given firm might actually be obliged to acknowledge, for some advocates of corporate social responsibility tend to regard corporations merely as deep pockets and still willing to saddle them with responsibility for anything they cannot convince the government to assume. This extreme view of corporate

socialresponsibility usurp the political function, but it is neither the most accurate not the most common view of corporate social responsibility.

2.3 KEY ISSUES IN CORPORATE SOCIAL RESPONSIBILITY

According to Bateman and Snell (2002), social responsibility can be categorized more specifically, The economic responsibilities of business are to produce goods and services that society wants at a price that perpetuates the business and satisfies its obligations to investors. Legal responsibilities are, at the very least, to obey local, state, federal and relevant international laws. Ethical responsibilities include meeting other societal obligations, not written as law. Finally, voluntary responsibilities are additional behaviours and activities that society finds desirable and that the values of the business support, example, supporting community projects and making charitable contributions.

Onwuchekwa (2000) states that, in dealing with social responsibility issues, there are four aspects of enterprise responsiveness that is required of a business organization. According to Bedeian, in Onwuchekwa (2000) these aspects of enterprise responses include:

- i. Economic responsiveness
- ii. Legal responsiveness
- iii. Ethical responsiveness

iv. Discretionary responsiveness

According to Onwuchekwa (2000), both economic and legal responsiveness are visualized as compulsory or obligatory reactionary responsiveness.

According to Sanusi (2008) Corporate Social Responsibility is often related to the following:

1. Environmental Protection:

The focus is on finding sustainable solutions for natural resources used to reduce company's impact on the environment. Over the past several years, environmental responsibility has expanded to involve, substantially more than compliance with applicable governments regulations or even a few initiatives such as recycling, of energy efficiency.

2. Labour Security:

It includes freedom of association and the effective recognition of the right to collective bargaining; the elimination of all forms of forced and compulsory labour; the effective abolition of child labour and the elimination of discrimination in respect of employment and occupation.

3. Community Involvement:

It includes: community partnership, employee giving, global community involvement, philanthropy, product and service donations, volunteerism, etc. Corporate community involvement refers to a wide range of actions taken by

companies to maximize the impact of their donated money, time, products, services, influence, management knowledge and other resources on the communities in which they operate.

4. Marketplace:

Marketplace issues, as they relate to corporate social responsibility, extend across a wide range of business activities that define a company's relationship with its customers. Companies are retooling their business strategies to address new issues such as privacy and technology, heightened expectations for product safety and environmental impact, increased security of consumers and non-government organizations, and the steady globalization of the consumer movement.

2.4 HOW COMPANIES CAN IMPLEMENT AND ORGANIZE CORPORATE SOCIAL RESPONSIBILITY

The discussion below presents some of the most commonly mentioned strategies available in the literature today, for how organization can implement and organize Corporate Social Responsibility in company activities. According to Black (2006:17), corporate social responsibility can be integrated through five organizational capabilities: stakeholder engagement, ethical business behaviour, social accountability, value attuned communication and dialogue.

1. Stakeholder engagement:

A stakeholder engagement capability is present when an organization (a) identifies itself as closely linked with its stakeholders, and (b) takes stakeholder needs into consideration in operational decisions. For the stakeholder interests (Preston & Post, 1975 in Black, 2006).

This mind-set is part of a culture that enables managers to behave in socially responsible ways. Managers to identify with stakeholders, they need to know and understand the firm's stakeholders and recognize the interdependence of firm and, by building co-operative, mutually reinforcing relationships (Heugens et al. 2002, in Black, 2006).

Thus, stakeholder engagement comprises two sub-dimensions called stakeholder identity, consistent with the model's cultural component of capabilities, and stakeholder management, consistent with the model's structural component of capabilities.

2. Ethical business behaviour:

A capability for ethical business behaviour is present when an organization is (a) committed to and reinforces ethical behaviour and (b) maintains a caring workplace atmosphere in which people sincerely care about the well-being of others. °Institutionalization of ethical behaviour can be achieved by publicly

promoting ethical consciousness throughout the organization and by modeling ethical behaviour at the most to ensure ethics becomes part of the culture.

Ethical behaviour can also be reinforced through the development of formal ethical codes, incentives and rewards for ethical behaviour and punishments for unethical behaviour (Sims, 1991 in Black, 2006)

Thus, ethical business behaviour comprises two sub-dimensions called ethics atmosphere, consistent with the model's cultural component of capabilities, and ethics compliance, consistent with the model's structural component of capabilities (Black 2006).

3. Social accountability:

A capability for social accountability is present when managers (a) believe that the firm is accountable to stakeholders for social impacts and (b) the firm accounts for its social performance, even when the news is not all favourable. Social accountability is central to the concept of corporate social responsiveness because of the size, resources and power of modern corporations (Reich, 1998 in Black,2006). Firms that see themselves as a coalition of stakeholders in which stakeholder interests are brought to bear on firm operations are likely to accept that they are accountable to stakeholders other than shareholders for their behaviour or performance.

Therefore, the capability for social accountability has a cultural component, related to managers' cognitive ability to understand and accept accountability for social impacts (Black, 2006). Further, corporations can demonstrate social accountability through stakeholder reports and such like (Zadek, 1998 in Black, 2006). Social accountability may be used by corporations to demonstrate congruence between their activities and social values. However, accountability contexts provide rich opportunities for impression management (Tetlock, 1985 in Black, 2006).

To ensure that impression management motives do not overwhelm the performance evaluation mechanism of social accountability, corporations should be willing to disclose social performance even when targets have not been met or there is unfavorable news. Thus, consistent with the model of social responsiveness capabilities, we can discern a cultural component of the social accountability capability called accountability belief, and a structural component of the social accountability capability called accountability report. Stakeholder engagement, ethical business behaviour and social accountability are three organization-level capabilities that span both culture and structure (Black, 2006).

The two remaining capabilities in the model are value-attuned communication and dialogue. These capabilities play an integrative role, in so far as they facilitate the

enactment of other capabilities at both structural and cultural levels. The value-attuned communication and dialogue capabilities are defined next.

4. Value-attuned communication:

This is the ability of public affairs staff to detect, select and transmit value-pertinent information about stakeholders to all parts of the firm (Swanson, 1999 in Black 2006). The ability of a firm to make socially responsive decisions relies on a reciprocal process wherein the ability of public affairs employees to detect social values and relay them to management is supported by and reinforces the ability of management to support and demand the practice of value-attuned communication or dialogue with stakeholders (Black, 2006).

5. Dialogue:

The capability for dialogue is present when an organization's representatives (a) display a respectful attitude towards the partners in dialogue and (b) employ a structure for dialogue that gives equal power to all participants over decisions about the agenda for dialogue. Respectful attitudes comprise attributes such as genuineness, empathy, non-manipulative intent, encouragement of free expression and honesty (Black, 2006).

Structural attributes of communication include equal control and initiative in the communication process. Mutual satisfaction with the rules of communication

includes agreement about the way topics are selected for discussion and satisfaction with the framework within which discussions take place (Pearson 1989 in Black, 2006). The model suggests that companies will need all of these capabilities to be socially responsive (Black, 2006).

According to Blomqvist and Posner (2004), companies are losing out because there is often little or no integration between Corporate Social Responsibility and marketing department and their respective strategies, and the first critical step in developing an integrated and effective Corporate Social Responsibility strategy is to assess how Corporate Social Responsibility investments support business objectives and practices. This should be followed by identification of the subset of business objectives that both Corporate Social Responsibility and brand are best suited to support and it should be supported by an implementation plan containing key initiatives, core messages and supporting business proof points (Blomqvist and Posner, 2004). He stated that this approach to integrating Corporate Social Responsibility can range from fully integrated to invisibly linked and should be determined based on an assessment of purchase drivers and the business strategy.

2.5 THE THREE APPROACHES TO ALIGNING BRAND AND CORPORATE SOCIAL RESPONSIBILITY

1. The Integrated Approach:

In this approach, the brand and Corporate Social Responsibility operate in synchrony. This is appropriate when market research shows responsible business practice to be a key driver of brand preference. A core strength of this approach is that companies with the right business model can tell a single compelling story across all touch points and it works best for those companies in which responsibility is (already) a core company value and informs all aspects of the business (Blomqvist and Posner, 2004).

2. The Selective Approach:

In the selective approach, Corporate Social Responsibility manifests itself in very specific, targeted ways. This can, for example, take the form of sub-brands or strategic partnerships. The selective approach is effective either when market research shows responsible business practices driver preference, but the company does not have the proof points across all five Corporate Social Responsibility components to support a fully integrated approach, or when only a specific identifiable sub-segment of the target market places significant value on responsible business practice (Blomqvist and Posner, 2004).

A core advantage of the selective approach is that it can provide an effective means of differentiation in a crowded market while shielding the parent brand from any customer/stakeholder backlash, as Corporate Social Responsibility efforts are linked more closely to the sub-brand or partnership than the company as a whole (Blomqvist and Posner, 2004).

3. The Invisible Approach:

In the invisible approach, Corporate Social Responsibility may play an important strategic or philosophical role in guiding the company, but plays a very understated role in external communications and initiatives (Blomqvist and Posner, 2004). This allows companies to use Corporate Social Responsibility as an asset to bolster trust in their brand and company. This option differs from the others in those messages ranging corporate responsibility initiatives never really become part of the company's main stream communication (Blomqvist and Posner, 2004).

It is suggested that companies need to integrate both information and interactions communication strategies in the corporate repertoire for developing trustworthy Corporate Social Responsibility communication in the eyes of corporate stakeholders (Morsing,2006). Hence, Corporate Social Responsibility management must provide consistent processes to bring business operations in-line with both external requirements and its internal policies (Franz and Pfahi,2008).

Open and productive two-way communication with the stakeholders not only improves the company's reputation but also opens up new business opportunities. Close co-operation with key stakeholders and communities, and responding to Corporate Social Responsibility constraints by revising business practices and strategies and accepting triple bottom line concepts also provides opportunities through innovation, creative thinking, better relations with key products and markets (Sanusi, 2008).

Communication as a means of integration, is the lifeblood of an organization and mis-communication has contributed to the equivalent of Cardio vascular damage in more than one organization, and without effective communication among different parties, the pattern of relationships that we call organizations will serve no one's need very well (Stoner et al; 2007).

According to Marre (2009), corporate social responsibility is in desperate need for real leadership. While addressing business leader at University of California San Diego Marre stated, "we are living in a time of immense challenges. It's an era that begs for the wisdom of real leaders. Leaders who have the moral imagination to empathize with unborn generations who will inherit our legacy". He concludes that leadership is indeed the greatest tool for corporate social responsibility. Van Tulber (2006), states that corporate social responsibility requires corporate social

leadership. In the attempt to link top management (characteristics) with some form of Corporate Social Responsibility, three streams of analysis have developed: values, personal characteristics and compensation levels. Studies that focus on values, reveals a strong link between social responsiveness and conservative values (Van Tulber, 2006).

In order for corporate social responsibility to be regarded as an integral part of business decision-making, it must have a prominent place in a company's core mission, vision and values document (Bronn,2001). In order for the philosophical basis of the organization's raison dieter to be effective, companies should have a mission statement that is well explained, widely understood and share by the relevant stakeholders (primarily the owners and employees, but also external ones) (Bronn, 2001). Corporate social responsibility is a concept that is tightly connected to the underlying values of the organization. As such it should be reflected in both the vision statement as well as the more detailed mission statements of the organization. In this manner, one can assure that, at the least, the aspirations and guiding values that are tied to the Corporate Social Responsibility concept are maintained (Bronn, 2001).

2.6 NIGERIAN GOVERNMENTS POLICY AND ISSUES ON CORPORATE SOCIAL RESPONSIBILITY

According to Amujo (2009), the development issue of corporate social responsibility in Nigeria can be traced to the period of colonialism when the European corporations operated in the country. Then the concept of shareholders theory was predominantly operated in the country and pursued by the premier European corporation called Royal Niger Company, chartered in 1886 and directed by George Taubman Goldie. It was after 1945 when labour management in the U.K became indisposed to maintaining the British colonies and signaled its desire to distance itself from the trading companies that some of them began development programmes in Nigeria (Amujo, 2009).

The 1970's heralded a new phase in the history of corporate social responsibility in the country. This decade was characterized by oil boom and economic buoyancy for the country. In the past-was Nigeria, the federal government under General Yakubu Gowon, unpacked what could be described as "state social responsibility" envisioned into 3Rpolicy called "reconciliation, rehabilitation and reconstruction" which was targeted at the citizens of the Eastern region (former Biafra) (Amujo, 2009).

The economic downturn that has been the hallmark of Nigeria in the last three decades made corporate philanthropy the defining feature of corporate social responsibility in 1980's and 1990s (Haggard and Webb, 1994 in Amujo, 2009).

Amaeshi et al. (2006), argues that the socio-cultural characteristics of Nigeria are unique and as such, the meaning and practice of CSR amongst indigenous Nigerian firms would mainly be shaped by the socio-economic conditions in which these firms operate. This is driven by their proposition that:

“CSR in Nigeria would be aimed towards addressing the peculiarity of the socio-economic development challenges of the country (e.g. poverty alleviation, healthcare provision, infrastructure development, education, etc) and would be in formed by socio-cultural influences (e.g. communalism and charity). They might not necessarily reflect the popular western standard/expectations of CSR (e.g. consumer protection, fair trade, green marketing etc) (Amaeshi et al, 2006)”.

Historically, Corporate Social Responsibility activities in Nigeria could be traced to different kinds of donations by individuals, corporate organizations and government. These kinds of donations were not structured nor based on any socio-development objective. They were generally ceremonial, by this; they were usually given during individual's celebration of birthdays and fulfillment of personal vows.

These kinds of philanthropy, though still present, gradually evolved into what may be called a semi-organized Corporate Social Responsibility which is seen in the establishment of individual foundations (Business World, 2009).

On Wednesday May 21, 2008 the Federal Executive Council (FEC) approved the development of a corporate social responsibility policy for the country to instill ethical behaviour in Nigerian business. The Minister of National Planning Commission, Dr. Sanusi Daggash, who gave details of the memorandum, said it referred to the adoption of responsible business practices by organizations to improve the society in which they operated. He said “Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of the workforce and their families as well as of the local community and society at large (All Africa.com). As typical of MNCs, the motivations to engage in Corporate Social Responsibility are varied response to market forces, globalization, consumer and civil society pressure etc.

The activities of these firms are therefore visible because of their global reach. As such, there is higher incentive to protect their brands and investment through Corporate Social Responsibility (Ahuwan in Amaeshi et al., 2006). However, most of these compelling pressures to engage in Corporate Social Responsibility may

not necessarily be applicable to most Nigerian indigenous firms. For instance, no Nigerian firm has multinational operations and less than 20 percent of all registered companies are publicly quoted. Most indigenous firms in Nigeria are SMEs, privately held, family owned and operated (Amaeshiet al., 2006).

2.7 RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND ORGANIZATIONAL EFFECTIVENESS

According to Crowther and Aras (2008), for all organization, the question of the management depends upon the ability to measure performance and to evaluate and report upon that performance. When we are considering Corporate Social Responsibility, this is equally true although it becomes more difficult to measure and evaluate performance. It should be clear that the determination of good performance is dependent upon the perspective from which the performance is being considered and that what one stakeholder grouping might consider to be good performance may very well be considered by another grouping to be poor performance (Crowther & Aras, 2008).

A considerable body of literature in Corporate Social Responsibility research investigated the economic or financial impact of Corporate Social Responsibility Whereas previous empirical studies exhibited mixed evidence about the nature of the relationship corporate social performance (CSP) and corporate financial performance According to the social identity theory by Cropanzano and Mitchell,

individuals are predisposed to reinforce their self-esteem and bolster their self-images by identifying themselves with groups and organizations recognized for their social engagement and responsibility. In spite of the importance this identification could have on employees' attitude and behaviours, social identity theory does not integrate the notion of reciprocity, expectations and mutual obligations which are needed to understand the contribution of these behaviours to the performance of the company. Crowther and Aras (2008), believe that measuring stakeholder performance is more problematic than measuring financial performance.

The Mohammed Bin Rashid AL Maktoum (MRM) corporate social responsibility business awards is held annually under the patronage of H.H Sheikh Mohammed bin Rashid AlMaktoum, Vice-President and Prime Minister of the UAE and ruler of Dubai. The MRM corporate social responsibility award highlights the importance of Corporate Social Responsibility as an effective business strategy. The MR Maward has always focused on performance (AL Bawaba.com).

Zur, et al., (2008) argue that Corporate Social Responsibility orientation has an indirect relationship with organization performance. It is only through the achievement of positional advantage that Corporate Social Responsibility orientation enhances organizational performance. They concluded by saying that “within the current uncertain global environment, it is becoming increasingly

necessary for organizations in the retailing sector to differentiate their business or argument their traditional offers from those of their competitors, and one way to achieve such differentiation is to engage in socially and ethically responsible values, policies and practices and to develop a Corporate Social Responsibility) orientation”. Sanusi (2008) states that business and investment companies have long debated whether there is a positive correlation between socially responsible business practices and better financial performance.

Although it is impossible to give final answer to this dilemma, various and several academic studies have proved the existence of positive correlation. Robbins and Coulter (2002) asserts that socially responsible companies tend to have more secured long-run profile and social responsibility will improve a company’s stock price in the long run. They argue that most of these studies determine a company’s social performance by analyzing the content of annual reports, citation of news articles on the company, or public perception “reputation “indexes. Such criteria certainly have drawbacks as reliable measures of social responsibility. Although measures of economic performance (such as not income, return on equity, or per share stock prices) are more objective, they are generally used to indicate only short-term economic performance. Robbins and Coulter (2002) concludes that there is little evidence to say that a company’s socially responsible actions significantly hurt its long-term economic performance. Given political and societal

pressures on business to be socially responsible, means that managers should take social goals into consideration as they plan, organize, lead and control. Cacioppe et al., (2007), note that Corporate Social Responsibility programmes have the capability to strengthen financial performance.

After an extensive analysis of the literature which involved analyzing 95 studies on the link between Corporate Social Responsibility and financial performance, the conclusion was that majority of these studies pointed to a positive correlation between a company's CSR and its financial performance.

The SIAO Corporate Social Responsibility awards is the first of an annual program developed to identify best practice in C Corporate Social Responsibility SR standards in Nigeria as well as identify with the best Corporate Social Responsibility structures and corporate nonfinancial reporting. The details of the awards are sent to Corporate Social Responsibility practitioners, educational institutes, news deeds in over 100 countries (SIAO 2008).

According to the SIAO Corporate Social Responsibility report, companies involved in charitable activities should they talk about what they are doing or not? This debate has become a key point of focus following the most recent lunch if the Harris Interactive Reputation Quotient Survey. The 2001 survey, which evaluates the reputation of companies with the general public, has given food for thought

(SIAO 2008:2). The report further state that, the World's most ethical companies are not the ones that go above and beyond legal minimums, bring about innovative new ideas to expand the public well-being, work at reducing their carbon footprint rather than contributing to green washing and wouldn't be found next to the words "Billion Dollar Fine" in newspaper headlines anytime in the near future (SIAO, 2008:4). These are the companies that stand out among the competition in their industry. Of course, no business is perfect. Every large corporation gets sued or experiences a crisis. The world's most ethical companies are the businesses that respond not with a public relations campaign, but with real action, such as complete transparency for the public and significant effort given to fixing the core problem (SIAO, 2008:4).

The world's most ethical companies consistently outperform the SAP (Standard and Poor's) 500. The graph below depicts the average growth percentile of the World's Most Ethical Companies Vs the standard and Poor's 500 indexes over the past five years.

2.8 THEORETICAL FRAMEWORK

The theoretical framework for this study is drawn from the Stakeholder Theory. The basic promise is that business organizations have responsibility to various groups in society - the internal and external stakeholders- and not just the owners

i.e. shareholders (Tutor 2u.net). The responsibility includes a responsibility for the natural environment; decisions should be taken in the wider interest and not just the narrow shareholder interest (Tutor 2u.net).

According to Crowther and Aras (2008), the argument for stakeholder theory is based upon the assertion that maximizing wealth for shareholders fails to maximize wealth for society and all its members and that only a concern with managing all stakeholder interests achieves this. Stakeholder theory states that all Stakeholders must be considered in the decision making process of the organization.

The theory states that there are three reasons why this should happen:

- It is the morally and ethnically correct way to behave. - Doing so actually also benefits the shareholder's - It reflects what actually happens in an organization. Stakeholder theory suggests that idea that investing time and other resources in addressing stakeholders' interest is a justifiable managerial activity (Freeman, 1984 in O' Riordan & Fairbrass, 2006). In this way stakeholder dialog stand in contrast with the past explicit profit-oriented focus held by business, which was the focus of previous strategic, planning approaches (Crane & Matten, 2004 in O' Riordan & Fairbrass, 2006).

2.9 CORPORATE SOCIAL RESPONSIBILITY IN NIGERIAN BREWERIES

The Nigerian Breweries Corporate Social Responsibility policy is anchored on three strategic platforms namely: Company Alcohol policy which outlines measures to ensure that alcohol beverages are consumed responsibly: Code of Business conduct which defines ethnical, legal as well as moral standards and expectation in its daily operation: and community involvement (Agboola, 2007). CSR is evidently a strategic element in Nigerian Breweries Plc's operations, to help the society that helps the brewing company. And it has gone beyond give and takes (Okeke, 2009).

Corporate Social Responsibility as stated in their (Nigerian Breweries) 2013 Annual Report and Accounts:

Our Company's Corporate Social Responsibility policies and activities are defined by our Brewing a Better Future (BaBF) programme. The BaBF programme sets out our long-term integrated approach to creating genuine shared value for all our stakeholders for today and the future. Sustainability is a critical factor in how we manage our business and it is an enabler of our business priorities. Our BaBF ambition spans three strategic imperatives around which we have built our commitments and programmes:

- To continuously IMPROVE the environmental impact of our brands and business.
- To EMPOWER our people and the communities in which we operate
- To positively IMPACT the role of beer in society.

Over the years we have remained focused on these strategic imperatives to support our commitment to *Winning with Nigeria*. In 2013, we reviewed our BaBF priorities and created a more focused sustainability agenda. These are: Protecting Water Sources, Reducing CO2 Emissions, Sustainable Sourcing and Advocating Responsible Consumption. In 2013, we maintained our strategic initiatives and interventions to remain active in supporting the developmental aspirations of our nation. Highlights of our Sustainability and CSR activities are given below.

1 Protecting Water Sources:

Our commitment is to reduce our water consumption in our Breweries by 25% to attain 3.7hl/hl by 2020 and to aim for water balancing by our production units in water scarce and distressed areas. In 2013, we achieved a 17% reduction in our water consumption from 5.62hl/hl in 2012 to 4.68hl/hl. Additionally, we constructed and donated solar powered boreholes to communities in Kaduna and Ibadan as part of our water balancing program. We also commenced construction of a wastewater treatment plant in our Aba Brewery which will be completed in 2014.

2 Reducing Co2 Emissions:

We are committed to reducing CO2 emission in our Breweries by 40%, and to reduce CO2 emission of our fridges by 50% by the year 2020. In 2013, we decommissioned the old diesel fired power plant in our Lagos Brewery and installed a new natural gas-powered power plant with resulting impact of less CO2 emissions.

We also installed solar-powered street lights in our Kaduna Brewery thereby reducing fuel dependent energy requirement for lighting. To support green distribution we introduced lightweight packaging materials in our soft drink brands.

3 Sourcing Sustainably:

We have committed to ensuring that most of our raw materials are generated through local sources by 2020 and ensuring 100% compliance to our supplier code procedures. As part of our local sourcing agenda, 100% of our packaging material requirement is now being fulfilled using local sources. In 2013, we strengthened and sustained our Sorghum Value Chain Program through commercialization of two hybrid seeds previously developed. We are currently working with local agro allied companies to develop glucose syrup from cassava towards the stated objective of increased local sourcing.

4 Advocating Responsible Consumption:

We have committed to making responsible consumption aspirational and developing a measurable partnership aimed at addressing alcohol abuse and delivering on all our industry commitments. In 2013, we continued with the sponsorship of the Don't Drink and Drive public campaign to improve safety on our roads. The programme, executed in partnership with the Federal Road Safety Commission, featured public enlightenment rallies in Lagos, Lokoja, Ado-Ekiti and Ilorin with the full and active participation of the major stakeholders in the country's transport sector.

5 Youth Empowerment:

The thrust of our youth empowerment agenda is "Youth Empowerment through Talent Development". Our aim is to identify the diverse talents that abound in Nigeria and to nurture and develop them as key national assets. One of the programmes through which we demonstrate our commitment in this area is the Creative Writing Workshop, organised in conjunction with Farafina Trust. The workshop offers a unique platform to budding writers to learn and interact with international writers of repute led by the award-winning Chimamanda Ngozi Adichie. In 2013, the Workshop took place for the fifth consecutive year.

Our collaboration with the African Artistes Foundation continued in 2013 when we sponsored the sixth edition of the National Arts Competition, NAC, with the theme, “IDENTITY: Who Do You Think You Are?” The event, in addition to demonstrating the essence of our youth empowerment strategy, shows our active involvement in the promotion of arts and culture in Nigeria.

6 Educational Development:

Through the Nigerian Breweries Plc - Felix Ohiwerei Education Trust Fund (“the Trust Fund”), our Company has continued to support the development of education in Nigeria in diverse ways. In 2013, the Trust Fund built, renovated and furnished a total of 35 classrooms and 6 libraries in six states spread across Nigeria and also provided essential text books to the Libraries of an additional 16 schools.

The Trust Fund also sustained the Beyond-The-School program, a career guidance initiative for Senior Secondary Schools launched in 2011 to further expand the frontiers of our support for education. The objective is to expose students to career options and build their understanding of the key issues to consider in making career choices. The Beyond-The-School program entails the organization of Career Talks to students in SSS1-3 and the donation of books among other things.

7 Health Care Infrastructure:

In conjunction with the Heineken Africa Foundation (HAF), Nigerian Breweries continued to provide vital support to various health institutions across the country. These included; donation of C-T Scan equipment to St. Gerrard Hospital Kaduna, partnered with the Lagos State Ministry of Health to fund the construction of an accident and emergency center in Badagry, renovated and donated medical equipment to Agbala Accident & Emergency Center, Ikorodu, and renovated and donated new medical equipment to Eziama Health Center in Aba.

8 Sports Development:

In continuation of our active participation in the development of sports and recreation in Nigeria, we continued our sponsorship of various sporting activities around the country in 2013.

2.10 CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE REPUTATION

According to Onuoha (1999), social responsibility is seen as the intelligent and objective concern for the welfare of society which restrains individual and corporate behaviour from ultimately destructive activities, no matter how immediately profitable, and which leads in the direction of positive contributions

to human betterment. Sow (2011) refers corporate social responsibility (CSR) as operating a business in a manner that accounts for the social and environmental impact created by the business. It is the integration of business operations and values, whereby the interests of all stakeholders including investors, customers, employees, the community and the environment are reflected in the company's politics and actions. The relationship between organisation commitment and performances has been documented by the previous studies, considering the dimension of organisational commitment (affective, continuous and normative). For example Organizational commitment is fundamental within individual and organizational performance studies (Swailes, 2002), with applications to marketing (Jaworski & Kohli, 1993). The literature presents many definitions of the theoretical concept (Swailes, 2002,) including both employee donations and a sense of togetherness to the organization (Jaworski & Kohli, 1993).

Consequently, Aguilera, Ruth, Rupp, Williams & Ganapathi (2007) emphasis that commitment make judgment about their firms BSR efforts based on their observation of the firms BSR practices, outcomes of the BSR actions and the managing of the execution process. The author asserts that socially responsible or irresponsible actions are serious consequence to organization. A numerous of studies have explored the connection between commitment and organizational

performance (Ahmad, Veerapandian & Ghee 2011; Chew & Chan, 2006; Huang, Cheng & Chow, 2005; Rashid, Sambasivan, & Johari, 2003). Above all past research shows that firms commitment to CSR issues action tend to have a positive impact on performances. In addition, contrary to presumed connection between CSR actions and drivers of financial performance, given that a number of business in developing nations take advantages of weak commitment to social issues.

According to past and recent research, it is quite clear that corporate reputation significantly contributes to long-term competitive advantages of organizations, and that is its strategic success factor. Reputation is not easy to define because it depends on various stakeholders' views, intentions and expectations of enterprise performance. Stakeholders, especially investors and suppliers, would see enterprise reputation from a different angle than the customers. Although both are directly involved, customers are focused on quality and included business partners and suppliers mostly assess financial and overall business performance. In this sense, reputation could be defined from the aspect of creditworthiness when they are synonymous. Previous research to date provides and evidence that corporate reputation is a fundamental subtle resources that give a firms reasonable benefit (Brammer & Millington, 2005; Fombrun & Shanley, 1990; Hsu, 2012; Lai et al., 2010; Shamsie, 2003; Retab et al., 2009). Although the connection between BSR and corporate reputation in developing nation are not clear-cut this is because

businesses functioning in emerging nation are lacking skills and tradition in communicating internal actions such as BSR activities. This limits the business ability to influence stakeholder perception in order to boost its corporate reputation. Hsu (2012), Lai et al., (2010) reveals the association between BSR and brand performance is partially mediated by corporate reputation.

Reputation, in a broader sense, could be defined as “a perceptual representation of a company’s past actions and future prospects that describes the firm’s overall appeal to all its key constituents when compared to other leading rivals” (Fombrun, 1996, p. 72). The same author has, in co-operation with others, constructed a definition of reputation relating to various fields – economics, strategy, marketing, organisation theory, sociology, communication, and accounting. In relation to this construction, authors suggested that corporate reputation is a “collective construct that describes the aggregate perception of multiple stakeholders about a company’s performance” (Fombrun, C., Gardberg, N. and Sever, J., 2000, p. 243). This confirms the statement that reputation is hard to define, precisely because it depends on the perception of stakeholders. Except for this complexity, it should be taken into consideration that companies differ according to their size, business activity, structure, management and leadership, social performance, etc. For example, heavy industry is more closely linked with some type of environmental and social issues than newer manufacturing industries or the services sector. For

that reason, Brammer and Pavelin (2004) proposed that distinction between types of business activities and social performance plays an important role in defining of the relationship between social performance and corporate reputation.

The goal of corporate social responsibility is to embrace responsibility for the company's activities on the environment, consumers, employees, communities, stakeholders and all other members of the public sphere. Furthermore, corporate social responsibility focused businesses would proactively promote the public interest (PI) by encouraging community growth and development and voluntarily eliminating practices that harm the public sphere, regardless of legality.

2.11 EDUCATIONAL SUPPORT AND CSR

The concept of corporate social responsibility (CSR) as a private sector concerted effort to support with financial and human resources the overall development process of a country is a relatively new label, although not a new phenomenon. Often, corporate social responsibility is not distinguished from corporate philanthropy or charity. This thinking does not recognize the core strengths of companies, the unique competencies they can bring to an alliance, and the mutual benefits that can be achieved. CSR-based partnerships can benefit the long-term interests of the business sector while meeting the development objectives of civil

society and government by helping to create stable social and financial environments (Brown, 2010).

This social engagement and willingness to take responsibility by the private sector has resulted in the development of a relatively strong corporate social responsibility (CSR) agenda in Nigeria.

One area of particular importance in this corporate responsibility agenda is the education sector. Salvadorian businesses support local schools, provide scholarships for excelling and needed students, and finance a variety of educational events, typically in Nigeria the collaboration with the Ministry of Education. The management, staff and pupils of St. George's Boys and Girls Primary Schools, Lagos recently commended staff of Guaranty Trust Bank plc for their outstanding employee volunteer program; the Orange Volunteer After-School initiative, which has helped improve the academic performance of the students of the school. In a letter of appreciation sent to the Bank, the school thanked Staff of GTBank plc for their level of responsibility and commitment to the development of its pupils through the coaching and tutoring weekend sessions. (www.gtb.com/csr, (2014).

(1) Building positive reputation

Critical viewpoints on corporate social responsibilities consider companies' efforts in such areas as nothing more than brand-building and public relation management. Undeniably, however, CSR activities serve as an effective way for the company to

seek better reputation while contributing to the society. Participation in educational endeavors gives companies a positive image as being concerned about young generations and a hopeful future. The most typical business powers, such as CocaCola, Nike and Google, are frequent sponsors of school projects, or even establish independent functional organizations devoted to educating the young generation. Though criticized often enough (for example, critical marketing theorists define such practice as “cause marketing”), companies can usually reap considerable benefits out of CSR activities.

(2) Accessing high-quality human resource

Another implicit motivation for companies, especially multinational companies, to sponsor various educational events is to gain the opportunity to hire students showing high potentials. In colleges and other higher education institutions, the competition among firms to gain a positive brand name, advertise its organization to students, and conduct campus-recruitment activities, is becoming fierce. Such activities range from long-term endorsements and workshops to short-term joint programs and on-campus campaigns. While the specific actions vary among different levels of involvements, the purposes are generally related to maximizing influence on prospective employees.

(3) Fulfilling company mission

In some cases, the company itself represents the social cause of education, included in its mission. For example, Kaplan, Inc. is a wholly owned subsidiary of The Washington Post Company, one of the premier providers of educational and career services for individuals, schools and businesses in USA. The company articulates its missions as following:

“Lead a change in the opportunities of education by promoting and catalyzing people's initiative of accomplishing studies in the best educational centers around the world, creating a culture of education without frontiers.

Our goal is to bring development to the country, always looking to satisfy the population's needs to master the standards of international evaluation through proactive study methods and test drive curriculums, supporting the new generations expectancies to improve their quality of life (Kaplan,2010)

While the commercialization of education evolves, particularly complementary education service aside from formal school system, dedicated company will further increase and play a larger part in the whole education ecology. Companies like Kaplan, inc, which promotes education as its fundamental reason of existence, will become an integral part of education.

4. Direct CSR involvement at low level

While millions of dollars are spent, by business giants, on environment protection, sports and arts, human rights and various other charity issues, education is generally receiving insufficient money from their social activities. The low level of company involvement is also reflected by the fact that contributions often take the form of pure donations, without tracking and supporting the implementation of educational projects. This type of sign-and-send-the-check system led many companies to spread the wealth to a myriad of unrelated and unfocused programs. As a result, companies receive low visibility, made little direct impact, and missed the opportunity to really leverage their resources.

5. Need for Change

For the massive future population to be lifted out of illiteracy, especially in underdeveloped countries, merely contributions by governments and NGOs are clearly not enough. Even with inputs from businesses, the status quo is far from satisfactory. There are several reasons why business community is expected to play a (larger) role in this cause:

(1) Complicated administration and implementation

The managerial process of large-size projects in developing countries usually require high expertise, which is often beyond the capacity of NGOs and governments. Corporate players are believed to be generally better at administrating such tasks, and should be a good match with the specific needs.

(2) Financially demanding

Another challenge that education projects face today is strained budgets, which do not meet real demands on the ground. While fundraising for most projects are based on personal and organizational donations, the money collected is far not enough. This, as a consequence, brings along the discussion of whether businesses should commit higher involvement from a financial perspective to strengthen the education system in underdeveloped regions.

(3) Difficult for staffing

While a large number of programs are volunteer-based, this human resources approach is not enough to incentivize highly qualified staff to join. Working in the education sector requires specific skills and knowledge, but offers low pay; it is, therefore, hard for education industry to attract high-quality human resources in the global workforce competition. Deeper participation of businesses are expected so that companies can share its most valuable resources by involving employees to such projects (Murrell, 2010).

2.12 COMMUNITY WELFARE

In addition to the production of goods and services, society expects that organisations will provide safety, improved lifestyle, employment, infrastructure, and environmental protection, without affecting cultural practices and benefits (Agarwal 2008). Social expectations for the improvement of lifestyles include the development of education, health, religion, political and modern technology. Idemudia and Ite (2006) stated that company CSR practices mainly target poverty alleviation, the prevention of human rights violations and environmental protection. These expectations differ from culture to culture. Social and organisational expectations are quite different; organisations expect profit maximisation, while consumers expect good quality, low prices and a range of services. This mismatch places pressure on organisations, since if these consumer expectations are not fulfilled communities may ban their products and enforce many restrictions. However, Idemudia and Ite (2006) stated that even when companies engage in good CSR practices such as philanthropy and social investment, allocating more funds for community development, people may engage in conflicts with organisations. Newell (2005) showed that in the case of the mining industry, the reason for these conflicts was a lack of community welfare in the establishment of rules and regulations.

From theoretical and practical perspectives, organizational reputation ranks as one of the most important mediating variables linking CSR to business performance (Fombrun and Shanley, 1990). Because of their own moral convictions and value systems, customers and suppliers may be, or become, more willing to deal with companies with a good CSR track record. ‘Ethical investors’ may be willing to pay a premium for stocks of companies with high CSR disclosures (Anderson and Frankle, 1980). Employees may show more goodwill toward their high – CSR employer, an indication that reputation effects are not only external but internal as well and, because of increased organizational commitment and task motivation, produce better results and demonstrate more organizational citizenship behaviors (Davis, 1973; McGuire *et al.*, 1988). The external and internal effects, in aggregate, could explain an increase in financial performance as a consequence of increasing CSR, mediated by organizational reputation.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 INTRODUCTION

This chapter aims at providing a brief description of the procedures and instruments adopted in collecting and analyzing data. It provides an insight into how the data collected were interpreted. It also contains the sampling techniques and sampling subjects of the fieldwork.

3.2 RESEARCH DESIGN

This could be seen as the procedure and processes adopted for collecting and analyzing the data for this study. Research design is a formal plan of action for a research project. Research designs help researchers to layout their research questions, methodologies, implementation, procedures, and collection and analysis for the conduct of a research project (oms.edu.msc.edu).

According to Nwachukwu (2007), research design means the plan for a research investigation. It is a formulated scheme setting out stages of procedure or programme of action for a study. The researcher adopted the descriptive survey design for this study.

3.3 POPULATIONS AND SAMPLE SIZE

In research, the population of study is the total lists of all elements or objects of a well-defined group being studied (Olannye, 2006).The sampling frame for the study was created from the 6 Breweries with their population and sample size in table 3.1.

Table 3.1 Populations and Sample Size of selected breweries.

LIST OF BREWERIES	POPULATION	SAMPLE SIZE
Champion Breweries Plc	92	92/520 *226=40
Guinness Nig. Plc	120	120/520*226=52
International Breweries Plc	81	81/520*226=36
Jos International Breweries Plc	67	67/520*226=29
Nigerian Breweries Plc	90	90/520*226=39
Premier Breweries Plc	70	70/520*226=30
TOTAL	520	226

Source: Sales representatives

The sample size was 226, obtained using the Yaro Yarmjne (1984) formula

$$n = \frac{N}{1 + Ne^2}$$

Where: n = Sample size

N = Population size

e = Proportion of the sampling error (we assume 0.05)

Based on this, the sample size could be calculated:

$$n = \frac{520}{1 + 520(0.05)^2}$$

$$n = \frac{520}{2.3}$$

$$= 226.08$$

$$= 226$$

3.4 METHOD OF DATA COLLECTION

The strategy for generating the data for this study involves the administration of copies of validated questionnaire on the respondents. The covering letter that was addressed to the respondents accompanied the instrument which explained the aim (objective) of the study, assuring them of the confidentiality of their responses.

The questionnaire consists of a five (5) point linkert-type question ranging from a 1-Strongly Disagree to 5- Strongly Agree. A total of 226 questionnaires shall be distributed.

3.5 METHOD OF DATA ANALYSIS

Data analysis is the engine room of every research (Nwadinigwe, 2002:78). Analysis of data has to do with rational processing of data with the use of statistical tools, to produce information. The aim of the statistical analysis of data with regards to this research study was to assist (enable) the researcher make sense of the data and helps the researcher make conclusions that are valid and lead to good decision (Olannye, 2006).

The first level of statistical analysis involves the use of simple, descriptive or inductive statistic which uses the frequency, percentage mean, and standard deviation. The second level of statistical analysis involves determining the degree of relationship between the variables which include Pearson correlation analysis and regression analysis was employed. The scientific package for social science (SPSS version 20) software shall be employed regression and correlation analysis will be used because of the nature of the topic and these two techniques are the most common model used by many researchers.

3.7 VALIDATION OF INSTRUMENT

3.7.1 Validity and Reliability Test

Reliability refers to the dependability of something. Reliability refers to the extent to which your data collection techniques or analysis procedures will yield consistent findings whereas validity is concern with the ability of the instrument to measure what it is designed to measure (Olannye, 2006).

Content validity was used to ascertain whether the content of the questionnaire is appropriate and relevant to the study objective. Content validity indicates the content reflects a complete range of the attributes under study and is usually undertaken by seven or more experts (Pilot & Hunger 1999; DeVon et al. 2007 in Nasrin et al., 2009). To estimate the content validity, the researchers seeks the opinion of his supervisor and others that are expert on the field of management and research. Measurement of the model reliability assessed using Cronbach's alpha (CA) based tests. CA provides an estimate of the indicator inter correlations (Sekaran, 2003) and an acceptable measure for CA is 0.7 or higher.

CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

4.0 INTRODUCTION

Analysis of data in this session and is categorized into three parts; the first is the descriptive analysis of respondents profile with percentage weighting attached. The second is the correlation and regression analysis of the research questions and their respective variables. The third is the testing of hypotheses formulated for the study. Data analysis if done properly the researcher is likely to reach conclusions that are valid which in turn leads to a good decision.

4.1 PRESENTATION OF DATA

The total no of(226) sets of questionnaire were administered to the staff of selected breweries, however (6) were not returned, (220) sets of questionnaire were returned, speculating that 97% the sets of questionnaire were used for the study.

Table 4.2 Demographic Profile of Respondents

Option	Frequency	Percentage
SEX		
Male	138	61.9
Female	82	36.8
Total	220	100.0
AGE		
Below 15years	16	7.2
15-20 years	62	27.8
21-30 years	52	23.3
31-40 years	60	26.9
41-50 years	30	13.5
Total	220	100.0
MARITAL STATUS		
Married	123	55.2
Single	97	43.5
Total	220	100.0
EDUCATIONAL QUALIFICATION		
WAEC/GCE/NECO	32	14.3
OND/NCE	33	14.8
HND/B.Sc.	82	36.8
MBA	58	26.0
OTHERS	15	6.7
Total	220	100.0

Source: Field Survey 2014

From the result of demographic profile of respondents, we can deduced that there the respondents are made up of 138 male representing 61.9 of total response while 82 respondents are female representing 36.8% of total response.

The age distribution of respondents shows that 16 respondents, representing 7.2 are below the age of 15 years. While 62 respondents representing 27.8% are between the ages of 15 and 20 years, 52 respondents representing 23.3% are within the ages of 21 and 30 years, 60 respondents representing 26.9% are in the ages of 31-40 years and 30 respondents representing 13.5% are in the age bracket of 41 to 50 years. The distribution of respondents according to marital status show that 123 of respondent representing 55.2% are married while 97 respondents representing 43.5 % are single.

The educational qualification of respondents show that 32 respondents representing 14.3% have their WAEC, 33 respondents representing 14.8% had OND, 82 respondents representing 36.8 had HND/BSC, 58 respondents representing 26.0% had MBA and 15 respondents representing 6.7 % had other qualifications.

4.3 ANALYSIS OF OTHER RESEARCH DATA

This section focuses on the analysis of responses to the major research question, they are analysed using correlation and regression and descriptive statistics.

5. **Research question 1:** What is the relationship between Corporate Social Responsibility and organizational effectiveness?

Correlation among variables of CSR (X1), such as concern for global warming, regard for toxic and nuclear waste, clean environment and controlled noise emission are represented by X11, X12, X13, and X14 respectively.

TABLE 4.3: CORRELATIONS AMONG THE VARIABLES OF CORPORATE SOCIAL RESPONSIBILITY

VARIABLES		X 11	X12	X13	X14
X 11	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	220			
X12	Pearson Correlation	-.022	1		
	Sig. (2-tailed)	.747			
	N	220	220		
X13	Pearson Correlation	.058	.026	1	
	Sig. (2-tailed)	.307	.704		
	N	220	220	220	
X14	Pearson Correlation	-.128	.030	.028	1
	Sig. (2-tailed)	.297	.706	.845	
	N	220	220	220	220

Source: Analysis of Field Survey, 2014

The table above, reveals the results of the correlation analysis involving all the indicators of X1 (Corporate Social Responsibility) showed an overwhelming positive correlation and also a positive correlation among the variables. It showed

that X13 (clean environment) which is the third variable correlates positively with X12 (regard for toxic and nuclear waste) ($r=.026, 0.05$). Findings indicates that X12 (regard for toxic and nuclear waste) also maintained a positive correlation with X14 (controlled noise emission) ($r=.706, 0.05$), X12 (regard for toxic and nuclear waste) reported a positive correlation with X13 (clean environment) ($r=.014, 0.05$) and X14 (controlled noise emission) ($r=.704, 0.01$). Hence, there is a positive correlation coefficient value between CSR and corporate reputation.

Table 4.4: REGRESSION ANALYSIS OF CORPORATE SOCIAL RESPONSIBILITY ON ORGANIZATIONAL EFFECTIVENESS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.653	.935		12.459	.000
	CSR	.320	.058	.351	5.537	.000

Source: Analysis of Field Survey, 2014

Table 4.4 shows the contribution of each facets of corporate social responsibility on organizational effectiveness. However, the construct of CSR are significant in determining corporate reputation. The table above shows the regression analysis result for educational support exhibited a positive relationship with corporate

reputation in Breweries, giving the Beta value ($\beta=351, p<0.05$). The overall contribution of CSR to corporate reputation.

TABLE 4.5 MODEL SUMMARY

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.351 ^a	.123	.119		1.439

Source: Analysis of Field Survey, 2014

The above table shows that 11.9 (11.9%) variations in organization effectiveness are accounted for by changes in CSR.

Research Question Two: What is the impact of educational support on organizational effectiveness?

Correlation among variables of Educational support (X2), such as Health, Staff, Funds and Customers are explained and represented by X21, X22, X23, and X24 respectively. Therefore, X21 represents Health, X22 represents Staff, X23 represents Funds, and 24 represents Customers.

Table 4.6: CORRELATIONS AMONG VARIABLES OF EDUCATIONAL SUPPORT

Correlations

VARIABLES		X21	X22	X23	X24
X21	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	220			
X22	Pearson Correlation	.106	1		
	Sig. (2-tailed)	.131			
	N	220	220		
X23	Pearson Correlation	.104	.080	1	
	Sig. (2-tailed)	.123	.238		
	N	220	220	220	
X24	Pearson Correlation	.027	.162	-.010	1
	Sig. (2-tailed)	.325	.120	.586	
	N	220	220	220	220

Source: Analysis of Field Survey, 2014

In Table 4.6 above, 25(twenty-five) correlation coefficients were reported the results of the correlation analysis involving all indicators of X2 (educational support) maintained a favourable positive correlation coefficient values. Thus, X21 (sponsorship) which is the first variable correlates positively with X22 (After-School initiatives) ($r=.106$, 0.05), as well as with X23 (Participation in educational endeavors) ($r=.104$, 0.05). From the result also, X21 (sponsorship) correlates positively with X24 (CSR educational activities) ($r=.027$, 0.05) and X22 has a

positively high correlation with X24 (CSR educational activities) ($r=.162, 0.05$). However, the overall result on correlation of variables show that respondents agreed that educational support increased corporate reputation of Breweries.

Table 4.7 REGRESSION ANALYSES OF EDUCATIONAL SUPPORT ON ORGANIZATIONAL EFFECTIVENESS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.708	.632		24.874	.000
	EDUCATIONAL SUPPORT	.065	.036	.119	1.775	.077

Source: Analysis of Field Survey, 2014

The table above shows the regression analysis result for educational support exhibited a positive relationship with organizational effectiveness in Breweries, giving the Beta value ($\beta=.119, p<0.05$)

TABLE 4.8 MODEL SUMMARY

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.119 ^a	.014	.010	1.961

Source: Analysis of Field Survey, 2014

The result further revealed that the firm could maintain a strategic position in the minds of the immediate society through her perceived impact. With R-square of .014 means that 14 % variation in organizational effectiveness is accounted for by changes in educational support as shown in table 4.8

Research Question Three: To what extent has community welfare enhance customer reputation?

Correlation among variables of Community welfare (X3), such as Sponsor, Initiatives, Participation and Benefit are explained by X31, X32, X33, and X34. Therefore, X31 represents Sponsor, X32 represents Initiatives, X33 represents Participation and X34 represents Benefit. The descriptive statistics of these questions is given in Table 4.16.

Table 4.9: CORRELATIONS AMONG THE VARIABLES OF COMMUNITY WELFARE

Correlations

		X31	X32	X33	X34
X31	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	220			
X32	Pearson Correlation	.091	1		
	Sig. (2-tailed)	.004			
	N	220	220		
X33	Pearson Correlation	.340**	.090	1	
	Sig. (2-tailed)	.000	.184		
	N	220	220	220	
X34	Pearson Correlation	.166**	.577**	.060	1
	Sig. (2-tailed)	.014	.000	.483	
	N	220	220	220	220

Source: Analysis of Field Survey,2014

In Table 4.9 above, 26 (twenty-six) correlation coefficient values were reported. The result supported the four construct of employee relation. Thus, X31 (sponsor) had a high positive correlation with X33 (participation) ($r=.340^{**}$ 0.01) and a relatively positive correlation with X32 (initiatives) with X34 (benefit) ($r=.577^{**}$, 0.05). Findings from the result also shows that X34 (participation) correlates

positively with X34 (benefit) ($r=.060, 0.05$). Hence there is strong positive relationship between organizational effectiveness and Community welfare.

Table 4.10 REGRESSION ANALYSES OF COMMUNITY WELFARE AND ORGANIZATIONAL EFFECTIVENESS.

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	9.190	1.792		5.127	.000
Community welfare	.431	.109	.421	3.962	.000

Source: Analysis of Field Survey, 2014

The table above shows the regression analysis result for community welfare exhibited a positive relationship with organizational effectiveness in Breweries, giving the Beta value ($\beta p=.421, p<0.05$)

Table 4.11: **MODEL SUMMARY**

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.166 ^a	.087	.083		1.611

Source: Analysis of Field Survey, 2014

The result shows that community welfare of Breweries could build corporate reputation. With R-square of .087 means that 87% variation in corporate reputation is accounted for by changes in community welfare as shown in table 4.11

4.3 TEST OF HYPOTHESIS

The hypothesis formulated in chapter one will be tested using the result from our correlation and regression results.

THE DECISION RULE

If the probability value calculated is greater than the critical level of significance, then the null hypotheses will be accepted while the alternate hypotheses is rejected and vice versa. If the probability value of 0.00 is smaller than the critical value of 5% (i.e. $0.00 < 0.05$), we conclude of the given parameter that it is statistically significant. In this situation, it is accepted that there is need to reject the null hypotheses and to accept the alternate.

Gujarati and Porter (2009) observed that when we reject null hypotheses, we say that our findings are statistically significant and vice versa. Gujarati and Porter also posited that it is preferable to leave it to the researcher to decide whether to reject the null hypotheses at the given value. For example, if an application, the p-value of the tested hypotheses happens to be say 0.145 or 14.5%, if the researcher wishes to reject the null hypotheses at this level so be it. Nothing is wrong with taking a chance of being wrong at 14.5% of the time, if one rejects the null hypotheses.

Note the p- value is also known as the observed or exact level of significance or the exact probability of committing a type 1 error. More technically, the p-value is the lowest significance level at which a null hypothesis can be rejected (Gujarati and Porter, 2009). Thus, the p-value is at 0.05 (5%).

HYPOTHESIS ONE

H₀₁: There is no significant relationship between Corporate Social Responsibility and organizational effectiveness.

Table 4.14: REGRESSION ANALYSIS ON CSR AND ORGANIZATIONAL EFFECTIVENESS

R	R Square	Adjusted R Square	Std. Error of the Estimate	F-Statistics	P-value
.351 ^a	.123	.119	1.439	30.657	.000 ^a

Source: Analysis of Field Survey, 2014

Pearson correlation, zero order correlation and regression as used in Table 4.13, to test the hypotheses One (1). From the model summary in table 4.14 $R^2 = .123$ Adjusted $R^2 = .123$ show that 12.3% variations in corporate reputation is accounted for by changes in CSR. Since the p-value $0.000 < 0.05$, H_{01} is rejected while the H_1 is accepted that there is a significant relationship between CSR and organizational effectiveness.

HYPOTHESIS TWO

H₀₂: There is no significant relationship between educational support and corporate reputation of Breweries

TABLE 4.15: REGRESSION ANALYSIS ON EDUCATIONAL SUPPORT AND CORPORATE REPUTATION

R	R Square	Adjusted R Square	Std. Error of the Estimate	F-Statistics	P-value
.119 ^a	.014	.010	1.961	3.151	.077 ^a

Source: Analysis of Field Survey, 2014

Pearson correlation, zero order correlation and regression is used in Table 4.15 to test the hypotheses 2. From the model summary of our linear regression model result in table 4.15 the value of $R^2 = 0.776$ Adjusted $R^2 = 0.776$ show that 77.6% variations in organizational effectiveness were accounted for by changes in educational support. Since the p-value $0.000 < 0.05$, the H_1 is accepted that there is a significant relationship between educational support and organizational effectiveness.

HYPOTHESIS THREE

HO₃ There is no significant relationship between community welfare and organizational effectiveness.

TABLE 4.16: REGRESSION ANALYSIS ON COMMUNITY WELFARE AND ORGANIZATIONAL EFFECTIVENESS

R	R Square	Adjusted R Square	Std. Error of the Estimate	F-Statistics	P-value
.063	.576	.656	2.140	.866	.000 ^a

Source: Analysis of Field Survey, 2014

Pearson correlation, zero order correlation and regression is used in Table 4.19. From the model summary in table 4.19, R^2 is 0.576 Adjusted $R^2 = 0.656$ show that 65.6% variations in organizational effectiveness were accounted for by changes in community welfare. Since the p-value $0.000 < 0.05$, the alternate is accepted. There is a significant relationship between community welfare and organizational effectiveness.

CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.1 INTRODUCTION

This research study examined the impact of corporate social responsibility on organizational effectiveness of selected Breweries in Asaba, Delta State. It also focused on the discussion of findings from the analysis of data in Chapter four, in a bid to answer the research questions raised and to test the established hypotheses.

5.2 DISCUSSION OF FINDINGS

In accordance with the data analysis conducted in Chapter four and the review of the related literature in Chapter two, the discussion of findings of this research study is presented below

CORPORATE SOCIAL RESPONSIBILITY ON ORGANIZATIONAL EFFECTIVENESS

X1 (Corporate Social Responsibility) showed an overwhelming positive correlation and also a positive correlation among the variables. It showed that X13 (clean environment) which is the third variable correlates positively with X12 (regard for toxic and nuclear waste) ($r=.026, 0.05$). Findings indicates that X12 (regard for toxic and nuclear waste) also maintained a positive correlation with X14 (controlled noise emission) ($r=.706, 0.05$), X12 (regard for toxic and nuclear waste) reported a positive correlation with X13 (clean environment) ($r=.014, 0.05$)

and X14 (controlled noise emission) ($r=.704$, 0.01). Hence, there is a positive correlation coefficient value between CSR and corporate reputation.

The linear regression analysis reveals that from the model summary in table 4.11 $R^2 = .057$ Adjusted $R^2 = .057$ show that 57% variations in organizational innovation is accounted for by changes in environmental management. Since the p-value $0.000 < 0.05$, the H1 is accepted that there is a significant relationship between environmental management by Breweries as CRS and organizational performance of Breweries. In consonance with Shrivastava (1995) assertion indicating that maintaining a clean environment is a major responsibility for organizations. Due to global environmental policy, protection rather than pollution of environment is essential. The implication is for firms to retain labour relations and avoid turbulent business environment, firms should effectively manage the environment in which they operate.

EDUCATIONAL SUPPORT AND ORGANIZATIONAL EFFECRTIVENESS

This findings shows the contribution of each facets of Educational support as bank corporate social responsibility to organizational performance. The results of the correlation analysis involving all indicators of X2 (educational support) maintained a favourable positive correlation coefficient values. Thus, X21 (perception) which is the first variable correlates positively with X22 (brand) ($r=.102$, 0.05), as well as

with X23 (reputation) ($r=.133, 0.05$). From the result also, X22 (brand) correlates positively with X23 (reputation) ($r=.133, 0.05$) and also a positively high correlation with X24 (position) ($r=.400^{**}, 0.01$). However, the overall result on correlation of variables show that respondents agreed that educational support increased corporate image of Zenith Breweries. The result supported the four construct of educational support. The linear regression analysis show that three out of the four construct are statistically significant in determining organizational performance. The perception of the community about the firm would improve when focus is on their upkeep is significant ($p\text{-value } 0.001 < 0.05$), Brand reputation could be developed through meeting the expectations of the host community is significant ($p\text{-value } 0.000 < 0.05$) and the firm's corporate reputation could be increased through continuous supportive programs provided to the community ($P\text{-value } 0.000 < 0.05$). The result further revealed that the firm could maintain a strategic position in the minds of the immediate society through her perceived impact. With R-square of .023 means that 23 % variation in corporate reputation is accounted for by changes in educational support as shown in table 4.. in allignment with Idemudia and ite (2006) assertion indicating that companies engaging in good CSR practices such as philanthropy and social investment, allocating more funds for community development, people may engage in conflicts

''with organization. The implication here is for businesses to enjoy continual support from host environment, they should engage in community service.

COMMUNITY WELFARE AND ORGANIZATIONAL EFFECTIVENESS

The result to correlation of variables states the four construct of employee relation reveals that X31 (conduct) had a high positive correlation with X33 (policies) ($r=.950^{**}$, 0.01) and a relatively positive correlation with X34 (program) with X32 (pool) ($r=.888^{**}$, 0.05). Findings from the result also shows that X34 (program) correlates positively with X33 (policies) ($r=.085$, 0.05). Hence there is strong positive relationship between customer patronage and Employee relation.

The linear regression analysis show that three out of the four construct are statistically significant in determining organizational performance. By conducting educational programs the organization could build a pool of literate consumers/customers to access services being provided. is significant (p-value $0.001 < 0.05$), A large pool of qualified candidates could be built for the firm by conducting training programs is significant (p-value $0.000 < 0.05$) and Good employee relation policies when properly instituted could promote innovation in the organization (P-value $0.000 < 0.05$) . The result show that through employee training and educational programs the organization could build a pool of innovative employees. With R-square of 0.662 means that 66. 2% variation in

customer patronage is accounted for by changes in employee relation as shown in table 4.15. In support of Garriga and Mele (2004) assertion stating that firms should apply the integrative theory which suggests that business ought to integrate social demands. Hence firms depend on society for continuity and growth as well as for existence of business itself. Organizational effectiveness is vital. The implication to this is that for firms to maintain a cordial relationship with organizations, employee maintain organizational effectiveness.

5.3 CONCLUSION

The aim of this study is to have a better view of how the implementation of corporate social responsibility actions affects organizational effectiveness. The researcher therefore concludes that Breweries embarking in corporate social responsibility actions actually affects the performance of Breweries in Nigerian. The implementation of Corporate Social Responsibility strategies has provided Nigerian Breweries with the opportunity to show its human face. Not all corporate social responsibility actions will be appreciated, so managers should understand the expectations of stakeholders in order to achieve high organizational performance.

The study concludes that Corporate Social Responsibility spending in the long run provides better returns on the next marginal naira, thus every Breweries in Nigeria should integrate it into their spending culture.

The study also concludes that there is positive relationship between CSR expenditure and Breweries profitability thus suggesting causal relationship between the CSR and profitability of Breweries. This was easily inferred due the fact that cost/expenditure on the CSR will further reduce tax paid by the Breweries. The support lend to the society through Breweries CSR will thereby make the business environment more friendly and habitable for organization survival.

The implication of the CSR commitment cannot be under estimated despite challenges faced by Nigeria Breweries due to its effect on public or stakeholders who see themselves as part of the business while in the long-run lead to better image of the organization which might influence customer patronage and loyalty.

Government needs to adopt a measure that monitors organization fairly investment in social responsibility so as to avoid some bad managers who records high costs on paper for CSR to avert tax/reduce tax burden and without given anything back to the society.

Corporate Social Responsibility strategy is implemented across functional areas in order to ensure that it is incorporated in all parts of the organization's operations.

Over all, Corporate Social Responsibility is not considered as an isolated entity but rather as a concept that includes many different activities and actions which organizations have to involve themselves in for the purpose of sustainability, stability and improved performance in the business environment. Organization growths, visibility sustainability and survival on the long run depends on how socially responsible the company is to the stakeholders. This view is supported by Sanusi (2008:20) Corporate Social Responsibility generally refers to: “a collection of policies and practices linked to relationship with key stakeholders, values, compliance with legal requirements, and respect for people, communities and the environment; and the commitment of business to contribute to sustainable development”.

5.4 RECOMMENDATIONS

Based on the findings of this study, it is therefore recommended as follows:

1. Corporate entities should voluntarily integrate both social and environmental upliftment in their business philosophy and operations.
2. Corporate social responsibilities should be seen by the firm as social obligations business concerns owe their shareholders, the local (host) community, general public, customers, employees and the government in the course of operating their legitimate businesses, such that CSR should be included in the law and enforced on the firms accordingly.

3. Government should fix a minimum percentage of profit corporate firm should expend on corporate social responsibility activities.
4. It should be enforced that all forms of pollution caused by the corporate firm must be eradicated by them; by this all the news like Ogoni water spill and the fire and gas flare polluting the air in the Niger Delta will be eradicated.
5. Finally, the society should be educated on this obligation which companies in their environment owe them, and how to follow up their demand.

5.5 LIMITATION AND SUGGESTION FOR FURTHER STUDIES

This study has limitation that can be addressed in further research. Data used were collected from few samples (i.e. individuals) in Asaba, Delta state. Thus, the findings may not be generalized to the larger population of banking service consumers in the entire Nigeria. Therefore, future research would need to involve a larger sample size and extend the research to other geographical areas of Nigeria. Consequently, it is important that other interested researchers should continue with the topic on Corporate Social Responsibility and organizational performance because due to time, much is still left to be explored and described.

Further research could be carried out in the following areas:

- Corporate Social Responsibility and human resource management. How Corporate Social Responsibility could be used as an instrument to attract and retain employees.

Therefore, further research may also attempt to explore the potential of CSR in other industries. This is because CSR is a phenomenon that cut across all industries and consumers due to the fact that it advocates the organizational initiation of actions that will impact positively on its host community, its environment and the people generally.

REFERENCES

- Agboola, T. (2009). “*Nigerian Breweries Touches Lives through CSR*”. Retrieved on 24/09/2014 from: [www.thenationonline.ng.net/web2/articles/25794/1/Nigeria.Breweries -- touches-lives-through-CSR/Page 1.html](http://www.thenationonline.ng.net/web2/articles/25794/1/Nigeria.Breweries--touches-lives-through-CSR/Page%201.html).
- Albawaba. (2008). “*MRM Award Focuses on Performance*”, retrieved on 20/10/2014 from <http://www.albawaba.com/168806.html>.
- ALL Africa. Com (2008). “*Nigeria: EEC Approves Corporate Social Responsibility Policy*”. Retrieved on 11/10/2014 from <http://www.Allafrica.com>
- Amaeschi, M.K., Adi, C.B., Ogbechie, C. and Amao, O.O. (2006). “*Corporate Social Responsibility (CSR) in Nigeria: Western Mimicry or Indigenous Practices?*” International Centre for Corporate Social Responsibility.N0. 39 – 2006. ICCSR Research Paper Series.
- Amujo, C.O. (2009). “*The Emergence of Corporate Social Responsibility in Nigeria*”. Dublin: Dublin City University Business School.
- Androif, J. and McIntosh, M. (2001). “*Perspective on Corporate Citizenship*”. Sheffield: Green leaf Publishing.
- Annual Report (2008) Nigerian Breweries PLC.
- Aswathappa, K. (2006). “*International Business*”. (2nd Ed.). New Delhi: Tata McGraw-Hill Publishing.
- Betaman, T.S. and Snell, S.A. (2002). “*Management*”. (5th Ed.), New York: McGraw Hill Publishing.
- Blomqvist, K.H. and Posner, S. (2004). “*Three Strategies for Integrating CSR with Brand Marketing*”. Retrieved on 22/8/2014 from: <http://www.warc.com/marketLeader>.
- Bronn, P.M. (2001). “*Corporate Mission as a driver of Corporate Social Responsibility*”. International Journal of Advertising. Vol. 20, N0. 2. 2001.

- Business World. (2009). *“An Appraisal of the Nigerian CSR Environment”*. Retrieved on 9/9/2009 from: <http://businessworldng.com>.
- Cacioppo, R., Foster, N. and Fox, M. (2007). *“A Survey of Managers’ Perceptions of Corporate Ethics and Social Responsibility and Actions that may Affect Companies’ Success”*. Journal of Business Ethics, (2008) 82: 681 –700.
- Caldwell, M. and Perrin, T. (2010). *“Uncovering the Hidden Value in Corporate Social Responsibility – more than just lip service, it’s a balancing act of commitments and responsibilities”*. Journal of the EDS AGILITY ALLIANCE. Vol. 3. Issue 1.
- Carroll, A.B. (1991). *“Corporate Social Responsibility – Evaluation of a Definitional Construct”*. Business and Society. Vol.38. NO. 3.
- Carroll, A.B. (1991). *“The Moral Leader: Perspective on Corporate Citizen”*. Sheffield: Greenleaf Publishing.
- Corporate Social Responsibility Impact on Organizational Behaviour (CSROB). *“Exploring Corporate Social Responsibility Impact in France and Across Countries”*. Retrieved on 27/8/2014 from <http://www.meshs.fr>.
- Crowther, D. and Aras, G. (2008). *“Corporate Social Responsibility”*. London: Ventus Publishing APS.
- CSR Quest. *“Strategic CSR Corporate Responsibility and Sustainability”*. Retrieved on 22/7/ 2014 from: <http://www.csrquest.net>.
- Desjardins, J. (2003). *“An Introduction to Business Ethics”*. New York: Mc Graw – Hill.
- Doane, D. (2005). *“The Myth of CSR – The Problem with assuming that Companies can do well while also doing good is that markets do really work that way”*. Stanford Social Innovation Review: Leland Stanfor Jr. University. Retrieved on 22/8/2014 from <http://www.ssireview.com>
- Eze, A.N. (1999). *“Practical Approach to Research Methods and Statistics in Education, Management and Social Sciences”*. Onitsha: Onwubiko Printing and Packaging.

- Franz, P. and Pfani, S. (2006). *“Corporate Social Responsibility – An Introduction from the Environmental Perspective”*.
- Graves, S.P., Waddock, S., and Kelly, M. (2001). *“How do you Measure Corporate Citizenship?”* Journal of Business Ethics. Vol. 15, NO. 2, March/April, p. 17.
- Hohnen, P. (2007). *“Corporate Social Responsibility – An Implementation Guide for Business”*. A Publication of International Institute for Sustainable Development (IISD).
- Holt, D.H. and Wigginton, K.W. (2002). *“International Management”*. (2nd Ed.) Fort Worth: Harcourt College Publishers.
- IBM (2009). *“2008 Corporate Responsibility Report”*. Retrieved on 2/9/2014 from: [http://www.Ibm.com/corporate responsibility report](http://www.Ibm.com/corporate%20responsibility%20report) - 2008.
- Lantos, G.P. (2001). *“The Boundaries of Strategic Corporate Responsibility”*. Journal of Consumer Marketing. Vol. 19.NO. 7.
- Marre, W. (2009). *“Corporate Social Responsibility Needs Real Leadership”*. Retrieved on 2/9/2009 from:<http://www.realleadership.com>.
- Mc Cann, D.P. (2000). *“Controversies: Do Corporations Have any Responsibility Beyond Making a Profit?”* Journal of Markets and Morality 3, NO. 1. (Spring 2000), 108 – 114.
- Mc Williams, A. and Siegel, D. (2001). *“Corporate Social Responsibility: a theory of the firm’s perspective”*. Academy of Management Review, Vol. 26 NO. 1, Pp. 117 –127.
- Nwachulwu, C.O. (2007). *“Research Methods and Statistics for Management/Social Sciences, Applied Sciences and Education”*. Nsukka: FIJAC Academic Press.
- Nwaoguji, C. (2010). *“Our Challenge is Customers’ Satisfaction says Herkemij, MD, NB PLC”*. Retrieved on 24/06/2014 from <http://www.nigeriabestforum.com/blog/Pp=39789>

- Odia, O. (2009). *“Nigeria – That Bill on Corporate Social Responsibility”*. Online. Available at:<http://www.allafrica.com>.
- Okeke, E. (2009). *“How to tell a great Story”*. Retrieved on 24/07/2014 from www.howtotellagreatstory.com/infosunthesis/story69.html.
- Onwuchekwa, C.I. (2000). *“Business Policy and Strategic Management”*. Onitsha: University Publishing Company.
- Overell, S. (2002). *“Morals Under the Microscope”*. Retrieved on 9/9/2014 from at: <http://www.article13.com>.
- Robins, S.P. and Coulter, M. (2002). *“Management”*. New Jersey: Prentice Hill.
- Sanusi, L. (2008). *“Corporate Social Responsibility: A Challenge to Nigerian Banks”*. Journal of Chartered Institute of Bankers of Nigeria. March 2008, pp. 19 – 29.
- SIAO. (2008). *“SIAO CSR Report”*. Vol. 1, Issue 1. retrieved on 3/9/2014 from: <http://www.siao.com/csrreport>.
- Stoner, J.A.F., Freeman, R.E. and Gilbert JR., D.R. (2007). *“Management”*. New Delhi: Dorting Kindersley.
- Van Tulber, R. (2006). *“Leadership and CSR”*. <http://www.ib-sm.org>. Retrieved on 10/12/2014.
- Viviers, S. and Bouldier, J. (2008). *“Corporate Social Responsibility in the Mining Sector: Critical Issues”*. Retrieved on 28/06/2014 from www.ecoinsee.org/./prajana.pdf.
- Wehrich, H. and Koontz, H. (2003). *“Management – A Global Perspective”*. (10th Ed.) New Delhi: Tata McGraw – Hill Publishing.
- Zur, A., Evans, J. and Bridson, K. (2008). *“Corporate Social Responsibility within the Retail Sector”*. Retrieved on 28/09/2014 from: <http://www.works.bepress.com>.

SECTION A

RESPONDENTS PROFILE

INSTRUCTIONS: The questions in the sub-section of the questionnaire are designed to elicit information about employee compensation and the elements that have potentials for measuring workers performance.

Please answer by ticking () in the blank space provided.

1. **Sex:** (a) Male [] (b) Female []
2. **Age:** (a) Below 15 years [] (b) 15-20 years [] (c) 21-30 years [] (d) 31-40 years [] (e) 41-50years []
3. **Marital Status:** (a) Married [] (b) Single []
4. **Educational qualification:** (a) WAEC/GCE/NECO [] (b) OND/NCE [] (c) HND/B.Sc [] (d) MBA [] (e) Others []

SECTION B

Kindly read through the following statement, use the scale below as your guide:

SA = Strongly Agreed

A = Agreed

U = Undecided

D = Decided

SD = Strongly Disagree

1. What is the effect of environmental responsibility on corporate reputation?

S/N	STATEMENT	SA	A	U	D	SD
1.	Firms with high concern for global warming may attract committed employees.					
2.	Customer Patronage increases for Establishments with regard for toxic and nuclear waste					
3.	A clean environment enhances bank market share					
4	Firms with controlled noise emission enhances corporate reputation					

What is the influence of community welfare on corporate reputation?

S/N	STATEMENT	SA	A	U	D	SD
5.	Health awareness initiatives by firms breeds cooperation with host community					
6.	Recruiting staff locally reduces conflict					
7.	Allocating funds for community welfare improves peaceful coexistence with host community					
8.	Bank customers are more willing to deal banks with a good CSR track record					

To what extent has educational support enhance corporate reputation?

S/N	STATEMENT	SA	A	U	D	SD
9.	Banks educational sponsorship improves corporate image					
10.	After-School initiatives improves corporate brand building					
11.	Participation in educational endeavors gives companies a positive image					
12.	companies can usually reap considerable benefits out of CSR educational activities					

CSR and organizational effectiveness

13	Do you agree that CSR strategy have influence your organizations effective performance?					
14	Do you agree that there is relationship between CSR and organizational effectiveness?					
15	Your organizations CSR strategy affects employees overall performance positively					
16	Your organization is constantly aware of the issues surrounding CSR					

APPENDIX 2

Correlations [DataSet1]

Descriptive Statistics

	Mean	Std. Deviation	N
Social	3.95	.815	220
Quality	3.90	.784	220
Provisions	3.88	.745	220
local	3.90	.743	220

Correlations

		Concern	Patronage	Clean	Emission
Concern	Pearson Correlation	1	-.022	.069	.071
	Sig. (2-tailed)		.747	.307	.297
	N	220	220	220	220
Patronage	Pearson Correlation	-.022	1	.026	.026
	Sig. (2-tailed)	.747		.704	.706
	N	220	220	220	220
Clean	Pearson Correlation	.058	.026	1	.013
	Sig. (2-tailed)	.307	.704		.845
	N	220	220	220	220
Local	Pearson Correlation	-.128	.030	.013	1
	Sig. (2-tailed)	.297	.706	.845	
	N	220	220	220	220

*. Correlation is significant at the 0.05 level (2-tailed).

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

Correlations
[DataSet1]

Descriptive Statistics

	Mean	Std. Deviation	N
Health	3.92	.745	220
Staff	3.91	.747	220
Funds	3.90	.752	220
Customers	3.89	.741	220

Correlations

		Health	Staff	Funds	Customers
Health	Pearson Correlation	1	.106	.104	.027
	Sig. (2-tailed)		.116	.123	.688
	N	220	220	220	220
Staff	Pearson Correlation	.106	1	.080	.400**
	Sig. (2-tailed)	.131		.238	.162
	N	220	220	220	220
Funds	Pearson Correlation	.104	.080	1	.089
	Sig. (2-tailed)	.123	.238		.190
	N	220	220	220	220
Customers	Pearson Correlation	.027	.	-.010	1
	Sig. (2-tailed)	.325	.120	.586	
	N	220	220	220	220

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

**Correlations
[DataSet1]**

Descriptive Statistics

	Mean	Std. Deviation	N
Sponsor	3.92	.739	220
Initiatives	3.87	.735	220
Participation	3.90	.736	220
Benefit	3.88	.745	220

Correlations

		Sponsor	Initiatives	Participation	Benefit
Sponsor	Pearson Correlation	1	.191**	.340**	.056
	Sig. (2-tailed)		.004	.000	.014
	N	220	220	220	220
Initiatives	Pearson Correlation	.091	1	.085	.577**
	Sig. (2-tailed)	.004		.184	.000
	N	220	220	220	220
Participation	Pearson Correlation	.340**	.090	1	.060
	Sig. (2-tailed)	.000	.184		.483
	N	220	220	220	220
Benefit	Pearson Correlation	.166**	.577**	.060	1
	Sig. (2-tailed)	.014	.000	.483	
	N	220	220	220	220

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

***.** Correlation is significant at the 0.05 level (2-tailed).

**Correlations
[DataSet1]**

Descriptive Statistics

	Mean	Std. Deviation	N
Committed	3.96	.813	220
Values	3.90	.787	220
Honesty	3.87	.744	220
Empathy	3.91	.747	220

Correlations

		Committed	Values	Honesty	Empathy
Committed	Pearson Correlation	1	.040	-.136**	-.099
	Sig. (2-tailed)		.554	.045	.142
	N	220	220	220	220
Values	Pearson Correlation	.082	1	.061	-.021
	Sig. (2-tailed)	.554		.367	.760
	N	220	220	220	220
Honesty	Pearson Correlation	-.136**	-.061	1	-.057
	Sig. (2-tailed)	.045	.367		.774
	N	220	220	220	220
Empathy	Pearson Correlation	-.099	-.021	-.057	1
	Sig. (2-tailed)	.142	.760	.402	
	N	220	220	220	220

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

***.** Correlation is significant at the 0.05 level (2-tailed).

Regression

[DataSet1]

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	ENVR MGT ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Reputation

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.351 ^a	.123	.119	1.439

a. Predictors: (Constant), reputation

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	29.763	1	63.444	30.657	.000 ^b
	Residual	491.147	218	2.069		
	Total	520.909	219			

a. Predictors: (Constant), environmental responsibility

b. Dependent Variable: reputation

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.653	.935		12.459	.000
	ENVR MGT	.320	.058	.351	5.537	.000

a. Dependent Variable: reputation

**Regression
[DataSet1]**

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	^a		Enter

- a. All requested variables entered.
b. Dependent Variable: reputation

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.166 ^a	.087	.083	1.611

- a. Predictors: (Constant), Educational support

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	53.991	1	53.991	20.802	.000 ^b
	Residual	565.809	218	2.595		
	Total	619.800	219			

- a. Predictors: (Constant), Educational support
b. Dependent Variable: reputation

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.866	.935		12.697	.000
	Educational support	.252	.055	.295	4.561	.000

- a. Dependent Variable: reputation

**Regression
[DataSet1]**

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Community welfare ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: reputation

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.119 ^a	.014	.010	1.961

a. Predictors: (Constant), community welfare

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12.121	1	12.121	3.151	.077 ^b
	Residual	838.474	218	3.846		
	Total	850.595	219			

a. Predictors: (Constant), community welfare

b. Dependent Variable: reputation

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.708	.632		24.874	.000
	Community welfare	.065	.036	.119	1.775	.077

a. Dependent Variable: reputation

Regression

[DataSet1]

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Ethical responsibility	.	Enter

a. All requested variables entered.

b. Dependent Variable: reputation

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.066 ^a	.955	.954	1.682

a. Predictors: (Constant), ethical responsibility

ANOVA^b

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	291.799	1	2.701	.954	.330 ^b
Residual	617.881	73	2.831		
Total	619.680	74			

a. Predictors: (Constant), ethical responsibility

b. Dependent Variable: reputation

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.583	.542		.28.762	.000
	Ethical	.985	.025	.066	.977	.000

a. Dependent Variable: reputation