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CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES ON ORGANIZATIONAL PERFORMANCE IN UNIVERSITY COLLEGE HOSPITAL, IBADAN, OYO STATE, NIGERIA

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Abstract
This study investigated the corporate social responsibility activities on organizational performance in University College Hospital, Ibadan Oyo State. The study explained the relationship between philanthropic, economic and legal activities and organizational performance *in the hospital. This was with a view to determining the effect of corporate social responsibility activities on the organisational performance in the hospital. This study employed a descriptive survey research method to acquire data. Pearson correlation was utilized to test all the four hypotheses formulated. The study concluded that in order for an institution to be competitive, it has to strive to achieve greater coordination and collaboration of corporate social responsibility approaches required in its management. The study also concludes that institutions should advance to four dimensions of corporate social responsibility activities which include; philanthropic activities, ethical activities, economic activities and legal activities that positively impact organizational performance. The study recommends that institutions should ensure continuous improvement of policies and strategies in order to enhance implementation of corporate social responsibility activities. However, the senior management in most institutions do less implementation in issues regarding corporate social responsibility, since less research has been undertaken in order to continuously improve methods of its management and control.*

Keywords: *Corporate Social Responsibility, Organisational Performance, Philanthropic, Ethnical, Economical, Legal Activities.*

Jel. Classification Codes: *M15, L25*

1. INTRODUCTION

In today's economic and social environment, issues associated with social responsibility and sustainability are gaining more and more importance, especially within the business and health sector. Business goals are inseparable from the societies and environments within which they operate. Whilst short-term economic gain may be pursued, the failure to account for longer-term social and environmental impacts makes those business practices unsustainable. Corporate Social Responsibility (CSR) has emerged and developed rapidly as a global phenomenon and a field of study. It has emerged

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as an important approach and framework for addressing the role of business in society, setting standards of behavior to which a company must follow to impact society in a positive and effective way as well as abiding by values that exclude a profit-seeking- at-any-cost mentality. Corporate social responsibility has changed the role of businesses within the society from a lack of social duties for businesses to the understanding that every business has a social responsibility.

The former UN Secretary-General Kofi Annan in (2002) viewed corporate social responsibility as a fundamental guideline on the role and social responsibility of the private sector and public sector, the phenomenon, CSR, is rooted in the relationship between management and the society. Corporate social responsibility (CSR) generally refers to the strategies implemented by corporations to conduct their business in a way that is ethical, society friendly and beneficial to community in terms of development (Ismail, 2009) as cited by (Mohamed, Reham and Ehab, 2014).

Organisations have developed a variety of strategies for dealing with this intersection of societal needs, the natural environment, and corresponding business imperatives with respect to how deeply and how well they are integrating social responsibility approaches into both their strategies and their daily operations worldwide. In its stronger form, the concept of Corporate Social Responsibility (CSR) asserts that corporations have an obligation to contemplate the interests of customers, employees, shareholders, communities, as well as the ecological ”footprint” in all aspects of their operations. In this ever-competitive business environment, one of the main focus of every organisation is to develop a good and long lasting relationship with customers and society at large which will ensure long-term business sustainability. Organisations have understood and embraced the concept of corporate social responsibility as a means of improving their performance. However, they do not buy the idea behind the “Doing better at doing Good” maxim, they see it as having a negative impact on organisational performance. Most of the organisations in the contemporary world have little or no knowledge about how their various businesses can be influenced by CSR; this has created a public awareness of the need to educate various organizations in order for them to see how their financial profit can be positively impacted by CSR. To them, CSR drains the company’s financial resources; therefore, they ignore their responsibility towards society or simply refuse to engage in CSR.

Research Hypotheses

H_{01}: There is no significant relationship between philanthropic activities and organizational performance.
H_{02}: There is no significant relationship between ethnical activities and organizational performance.
H_{03}: There is no significant relationship between economic activities and organizational performance.
H_{04}: There is no significant relationship between legal activities and organizational performance.

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2. LITERATURE REVIEW

2.1 Conceptual Framework

2.1 .1 Concept of Corporate Social Responsibility

Corporate social responsibility can be defined as management philosophies, policies, procedures and actions that have the advancements and welfare of society as their primary objective. It is the duty of decision makers to take actions which protect and improve the welfare of society as a whole along with their own interest Nana and Doris (2016). World Bank (2004) defines CSR as the commitment of business to contribute to sustainable economic development by working with employees, their families, the local community and society at large to improve their lives in ways that are good for business and for development. The construct CSR has four intimately related facets: economic, legal, ethical and philanthropic -with organisations striving to achieve all four at all times. Based on these components, a socially responsible firm ‘‘should strive to make a profit, obey the law, be ethical, and be a good corporate citizen’’ (Carroll, 1991) as cited by (Nana and Doris, 2016).

2.1.2 Factors Influencing Corporate Social Responsibility

According to Paul and Jason (2007), many factors and influences have led to an increase in the attention devoted to the role of companies and CSR. These include:

i. **Sustainable Development:** United Nations’ (UN) studies and many others have underlined the fact that humankind is using natural resources at a faster rate than they are being replaced. If this continues, future generations will not have the resources they need for their development. In this sense, much of current development is unsustainable. it can’t be continued for both practical and moral reasons. Related issues include the need for greater attention to poverty alleviation and respect for human rights. CSR is an entry point for understanding sustainable development issues and responding to them in order to affirm laid out business strategy (Paul and Jason, 2007).

ii. **Globalization:** With its attendant focus on cross-border trade, multinational enterprises and global supply chains economic globalization is increasingly raising CSR concerns associated with human resource management practices, environmental protection, and health and safety, among other things. CSR can play a significant role in detecting how business impacts labor conditions, local communities and economies, and what steps can be taken to ensure business helps to maintain and build the public good. This can be especially important for export-oriented firms in emerging economies (Paul and Jason, 2007).

iii. **Governance:** Governments and intergovernmental bodies, such as the UN, the Organisation for Economic Co-operation and Development (OECD) and the International Labor Organisation (ILO) have developed various compacts, declarations, guidelines, principles and other instruments that outline norms for what they consider to be acceptable business conduct. CSR instruments often reflect internationally agreed goals and laws regarding human rights, the environment and anti-corruption (Paul and Jason, 2007).

iv. **Ethics:** A variety of serious and high-profile breaches of corporate ethics resulting in damage to employees, shareholders, communities or the environment as well as share price have

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contributed to elevated public mistrust of corporations. A CSR approach can help improve corporate governance, transparency, accountability and ethical standards (Paul and Jason, 2007).

2.1.3 Benefits of Implementing CSR Approach by Organisations

i. **Better anticipation and management of an ever-expanding spectrum of risk.** Effectively managing governance, legal, social, environmental, economic and other risks in an increasingly complex market environment, with greater oversight and stakeholder scrutiny of corporate activities, can improve the security of supply and overall market stability. Considering the interests of parties concerned about a firm's impact is one of the methods used to better anticipate and managing risk.

ii. **Improved reputation management.** Organisations that perform well with regard to CSR can build their reputation, while those that perform poorly can damage brand and company value when exposed. Reputation, or brand equity, is founded on values such as trust, credibility, reliability, quality and consistency. Even for firms that do not have direct retail exposure through brands, their reputation for addressing CSR issues as a supply chain partner (both good and bad) may be crucial commercially.

iii. **Enhanced ability to recruit, develop and retain staff.** This can be the direct result of pride in the company's products and practices, or of introducing improved human resources practices, such as "family-friendly" policies. It can also be the indirect result of programs and activities that improve employee morale and loyalty. Employees are not only front-line sources of ideas for improved performance, but they are also champions of a company for which they are proud to work.

2.1.4 Organizational Performance

Performance can be regarded as the results of activities of an organisation or investment over a given period of time (Investor words). Performance can be simply defined as how successful things are or how well they do something (Obusubiri (2006). Klassen and McLaughlin (1996) after carrying out their research they conclude that environmental management can play a positive role in improving corporate organization performance. Cheruiyot (2010) carried out a research to establish the relationship between corporate social responsibility and financial performance of firms. His conclusion was that there was a statistically significant relationship between CSR and organization performance. Li X., (2009) measured different corporations in China on an assessment index system and found that organizations with higher scores have high financial performance. Employee performance is the successful completion of responsibilities by a selected individual or individuals, as set and measured by a supervisor or organisation, to pre-defined acceptable standards while efficiently and effectively utilizing available resources within a changing environment (Armstrong & Murlis 2004). Obusubiri (2006) in a study on CSR and portfolio performance also found a positive relationship between CSR and portfolio performance. He attributed this positive relationship to good corporate image that comes with CSR making investors prefer such companies. The good CSR behavior includes a reputational benefit for the company.

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2.2 Theoretical Review

2.2.1 Utilitarian Theory

The old idea of laissez faire business gives way to determinism, individualism to public control, and personal responsibility to social responsibility. Utilitarian could also be taken synonymously with instrumental theories (Garriga and Mele, 2004; Jensen, 2002) in which the corporation is seen as only an instrument for wealth creation, and its social activities are only a means to achieve economic results. The utilitarian theories are related to strategies for competitive advantages. The proponents of these theories are, for instance, Porter and Cramer (2002) and Litz (1996) who viewed the theories as bases for formulating strategies in the dynamic usage of natural resources of the corporation for competitive advantages. The strategies also include altruistic activities that are socially recognized as instruments for marketing. Secchi (2007) further divides the utilitarian group of theories into two, namely, the social costs of the corporation and the idea of functionalism.

2.2.2 Legitimacy Theory

Another theory from which CSR stems is legitimacy theory. The theory posits that businesses are bound by the social contract in which the firms agree to perform various socially desired actions in return for approval of its objectives and other rewards and this ultimately generates its continued existence. Legitimacy is defined as a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions (Van der Laan, 2009). The theory implies that there is an interaction between groups and society. Organisations are a part of society that exists if they are considered legitimate by groups in society. Depending on an organization's perception of its state or level of legitimacy, it may employ 'legitimation' strategies (Laan, 2009) either to establish, extend, maintain or defend their legitimacy (Tilling, 2004) and control for potential, existing or perceived legitimacy gaps following legitimacy threats (Vourvachis, 2008). The theory implies that organisations seek to operate within what is considered accepted in society which is the essence of CSR. Stakeholder theory and legitimacy theory have developed from the broader political economy perspective. They both focus attention on the nexus between the organisation and its operating environment despite the fact that they are different (Van der Laan, 2009).

2.3 Empirical Review

Mohamed, Reham and Ehab (2014) conducted a research on the impact of corporate social responsibility on firm performance. It uses cross sectional data from non-financial companies in Egypt that derived from the compass Egypt data base. Regression analysis was used to explain the relationship and the effect of CSR on organisation financial performance. The findings of this study found that there is a positive and significant effect of CSR on firm performance. Also, all CSR dimensions have significant relationship with firm financial performance. Furthermore, one of the conclusions of this study is that larger and older firms have a positive effect on financial performance (profitability) which leads to an improvement in the use of better CSR practice.

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Nana and Doris (2016) also evaluated the impact of corporate social responsibility on organisational performance. The research was descriptive. Primary data were captured through the utilization of questionnaires administered to management and staff of Vodafone Ghana ltd. Target population of the study consisted of management and staff of Vodafone Ghana ltd. (20) respondents were randomly selected among management and staff through simple random sampling technique. The study revealed that the company engages in CSR programs because it wants to be seen as a good corporate citizen. It was concluded that CSR has a substantial and positive impact on all performance indicators utilized in the literature review which are: finance, organisational performance overtime, reputation, employee commitment and brand differentiation. It was therefore recommended that companies should identify their stakeholders' needs before taking CSR initiatives; also top management must understand the strategic financial benefits of CSR activities and include CSR initiates in their strategic plans.

Babalola (2012) examined the relationship between corporate social responsibility and firms' profitability in Nigeria with the use of secondary data, sourced from ten (10) randomly selected firms' annual report and financial summary between “1999-2008”. The study made use of ordinary least square for the analysis of collected data. Findings from the analysis show that the sample firms invested less than ten percent of their annual profit to social responsibility. The co-efficient of determination of the result obtained shows that the explanatory variable account for changes or variations in selected firms performance (PAT) are caused by changes in corporate social responsibility (CSR) in Nigeria, it also recommended that laws and regulations that obligate firms to be recognized, based on the adequate attention given to social accounting in terms of social costs and their adherence to social responsibility should be enacted.

Ukpabi, Ikaba, Enyindah, Orji and Idatoru (2014) empirically investigated the role of CSR in the attainment of organisational goals in the oil and gas industry of Niger Delta of Nigeria. The outcome is intended to educate managers and players in the oil and gas industry of the enhanced form of carrying out CSR and its impact on the attainment of organisational effectiveness. The SPSS 21 was used. The statistical tools employed in the analysis were descriptive statistics, Pearson's Correlation and regression. A survey of 126 oil and gas firms revealed that 81.7% are engaged in CSR while 18.3% are not. The study also revealed that there is a significant correlation between CSR and organisational effectiveness. The results also indicated that a firm's active involvement in CSR has a significant contribution to its productivity and stability. Based on these findings, oil and gas firms should upscale their involvement in CSR by making a paradigm shift from the traditional donation of foodstuff and Christmas gifts to creating facicity that will engender independent entrepreneurial abilities, economic vision, passion and drive for self-accomplishment.

3. METHODOLOGY

This study employed a descriptive survey research method to obtain data. The population for the study included all staff of University College Hospital (UCH) Ibadan, Oyo State. The simple random technique was employed to select 198 respondents for the study, out of the total study population of 262 staffs, using Taro Yamane (Yamane, 1973) formula with 95% confidence level. The respondents cut across all departments in the hospital. Questionnaire was administered to the 198 staff to elicit information on the effect of corporate social responsibility activities on organisational performance in

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the hospital. Data were analyzed using the Statistical Package for Social Sciences software. For demographic information about the respondents, descriptive statistics tools were used while regression was done to find out the variance in the dependent variable (organization performance) that was explained or accounted by the independent variables (Philanthropic, Ethical, and Legal and Economic).

4. FINDINGS AND DISCUSSIONS

Hypothesis 1: There is no significant relationship between philanthropic activities and organizational performance.

Table 1: A Summary Table of Pearson, r Correlation showing the relationship between philanthropic activities and organizational performance.

		Philanthropic activities	Organizational performance
Philanthropic activities	Pearson Correlation	1	.270**
	Sig. (2-tailed)		.002
	N	198	198
Organizational performance	Pearson Correlation	.270**	1
	Sig. (2-tailed)	.002	
	N	198	198

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

The result in table 1 above showed clearly that there was no positive correlation between philanthropic activities and organizational performance (r (198) = .270**, P<.01). Therefore, the hypothesis one not supported by the result of the study and it was rejected. This implies that there is significant relationship between philanthropic activities and organizational performance.

Hypothesis 2: There is no significant relationship between ethnical activities and organizational performance.

Table 2 Summary Table of Pearson, r Correlation showing the relationship between ethnical activities and organizational performance.

		Ethnical activities	Organizational Performance
Ethical activities	Pearson Correlation	1	.242**
	Sig. (2-tailed)		.001
	N	198	198
Organizational Performance	Pearson Correlation	.242**	1
	Sig. (2-tailed)	.001	
	N	198	198

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

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The result in table 2 above showed clearly that there was no positive correlation between ethnical activities and organizational performance (r (198) = .242**, P<.01). Therefore, the hypothesis two not supported by the result of the study and it was rejected. This implies that there is significant relationship between ethnical activities and organizational performance.

Hypothesis 3 There is no significant relationship between economic activities and organizational performance.

Table 3 Summary Table of Pearson, r Correlation showing the relationship between economic activities and organizational performance

		Economic activities	Organizational Performance
Economic activities	Pearson Correlation	1	.257**
	Sig. (2-tailed)		.000
	N	198	198
Organizational Performance	Pearson Correlation	.257**	1
	Sig. (2-tailed)	.000	
	N	198	198

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

The result in table 3 above showed clearly that there was no positive correlation between economic activities and organizational performance (r (198) = .242**, P<.01). Therefore, the hypothesis three not supported by the result of the study and it was rejected. This implies that there is significant relationship between economic activities and organizational performance.

Hypothesis 4: There is no significant relationship between legal activities and organizational performance.

Table 4 A Summary Table of Pearson, r Correlation showing the relationship between legal activities and organizational performance

		Organizational Performance	Legal Activities
Organizational Performance	Pearson Correlation	1	.287**
	Sig. (2-tailed)		.000
	N	198	198
Legal Activities	Pearson Correlation	.287**	1
	Sig. (2-tailed)	.000	
	N	198	198

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

The result in table 4 above showed clearly that there was no positive correlation between economic activities and organizational performance (r (198) = .287**, P<.01). Therefore, the hypothesis

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four not supported by the result of the study and it was rejected. This implies that there is significant relationship between legal activities and organizational performance.

4.1 Discussion of Findings

The study sought to establish the relationship between of philanthropic activities and organizational performance. Findings of the study are revealed that there was no positive correlation between philanthropic activities and organizational performance (r (198) = .270**, P<.01). The finding shows that most of the respondents do support that philanthropic activities have a role on organization performance. It was found out that most respondents strongly agree that the very important role in stimulating philanthropy by business sector is by establishing stimulating tax measures, which encourage the business sector to invest more funds in general beneficial purpose. This can be through donations and sponsorships. These two forms of investment in the framework of policy of socially responsible economy as crucial for solving problems in the community and society in which the company works. In order for the practice of socially responsible economy to develop, it is necessary to have stimulating tax policy.

The study found that philanthropic activities have a major role on organization performance of a firm. These findings relate with the findings of Noam (2011) argues that corporate philanthropy is a potential source of other-oriented, extrinsic value since it entails the ethical benefit of supporting others in need, it's also means of gaining social status and, as such, can be a source of self-oriented, extrinsic value. "A discretionary responsibility of a firm that involves choosing how it will voluntarily allocate resources to charitable or social service activities in order to reach marketing and other business-related objectives of which there are no clear social expectations as to how the firm should perform (Ricks, 2005).

Hypothesis two establishes that there is no relationship between ethical activities and organizational performance. The findings of the study revealed that there was no positive correlation between ethnical activities and organizational performance (r (198) = .242**, P<.01). From the findings it can be noted that majority of the respondents strongly agreed that ethical responsibilities has positive effects on organization performance in that the present context the subject of organizational ethics has assumed a particular importance. Because corporations establish a dependent relationship with the society where they belong to, their image toward their stakeholders can be seen as an imperative matter. There is a growing public interest on this subject, since their recognition that the lack of ethics often deteriorates performance and capabilities in many organizations." It is known that firms should be profitable in order to survive. The researcher considers that ethical compliance mechanism help develop and build corporate reputation, therefore contributing to corporate stability and growth since they instil confidence both inside and outside of the organization.

The study found that ethical activities have constructive effects on the performance of an organization. This is supported by Mohamed, Reham and Ehab (2014) they studied the relationship between unethical behaviour and the nine dimensions of the ethical climate questionnaire. The ethical climate refers to the shared perception of ethically correct behaviour. The nine-dimensional model comprises three ethical standard categories; egoism, benevolence and principal and three sources of moral reasoning; individual, local and cosmopolitan. The ethical standards can be identified as the

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maximization of self-interest maximizing the interest of many people and the adherent to a universal standard of belief. The source could be from the employee's self-determined ethical beliefs, the organization's standard and policies or external to the individual and the organization the cross classification of the three ethical standards with the three referents produces nine theoretical dimensions of the ethical work climate.

The third hypothesis stated that there is no relationship between economic activities and organizational performance. The findings clearly showed that there was no positive correlation between economic activities and organizational performance (r (198) = .242**, P<.01). The finding shows that majority of the respondents' stated economic activities as one of the roles performed by selected manufacturing companies in Ibadan, Oyo State. Also it was found that most of the respondents strongly agree that businesses have an economic responsibility to the society that permitted them to be created and sustained. At first, it may seem unusual to think about an economic expectation as a social responsibility, but this is fact because society expects, indeed requires, business organizations to be able to sustain themselves and the only way this can be possible is by being able to incentivize owners or shareholders to invest so they have enough resources to continue operating. In its origins, society views business organizations as institutions that will produce and sell goods and services it needs and desires.

The study found that economic activities play a major role in the performance of a firm. These findings relate to the findings of McWilliams (2010) he argued that along with industry, firm size is used as an explanatory variable in most studies on profitability. It is hypothesized to be weakly negatively correlated with profitability. Size has been found to be related not only to firm profitability but also to a firm's CSR performance. Larger firms seem to implement CSR principles more often, possibly because of the fact that they can afford allocate more resources to the adoption of CSR standards. According to Burke (1986), as firm's grow, they attract more attention from stakeholders and hence are under more pressure to comply with CSR principles.

The study sought to establish the effects of legal activities on organizational performance. The findings of the study showed that there was no positive correlation between legal activities and organizational performance (r (198) = .287**, P<.01). From the findings it can be noted that majority of the respondents strongly agreed that legal responsibilities have constructive effects on organization performance for example, society has not only sanctioned businesses as economic entities, but it has also established the minimal ground rules under which businesses are expected to operate and function. These ground rules include laws and regulations and in effect reflect society's view of codified ethics in that they articulate fundamental notions of fair business practices as established by lawmakers at federal, state and local levels. Businesses are expected and required to comply with these laws and regulations as a condition of operating. It is not an accident that compliance officers now occupy crucial and high-level position in company organization charts.

The study found that legal activities have constructive effects on the performance of an organization. This is supported Mohamed, Reham and Ehab (2014) who illustrates the manner in which the social contract has been conducted, particularly on behalf of corporations during the past a hundred years, that makes the issue of corporate social responsibility so prominent and important nowadays. It may be that the rational behind the misconduct of the social contract is the different understanding and explanations developed around the notion of CSR. The social contract is simply one plausible

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explanation of CSR. Many competing arguments that justify the nature and scope of CSR have been developed over the years, all of which have resulted in offering different discourses of the notion.

5. CONCLUSION AND RECOMMENDATION

This study investigated the effects of corporate social responsibility activities on organizational performance in University College Hospital, Oyo State. Therefore, it concluded that emphasis on implementation of corporate social responsibility activities is incredibly important in ensuring continuous organization performance of firms which inadvertently enhances service delivery to the organization, customers and its community. It also concluded that corporate social responsibility activities in firms cannot operate in isolation from other elements of the business. It was important to include all the functional area strategies and capabilities, including full support from management in order to be consistent with the business unit goals and strategies. The study concluded that in order for firms to be competitive, companies have to strive to achieve greater coordination and collaboration of corporate social responsibility approaches required in its management. The study also concludes that firms should advance to four dimensions of corporate social responsibility activities which include; philanthropic activities, ethical activities, economic activities and legal activities that have a positive impact on corporate social responsibility. This plays a significant role in facilitating growth and profitability of firms in Nigeria. In a bid to formulate new strategies for companies, company managers should evaluate the existing structures to find out whether they are sustainable or whether they need reviews to ensure effective corporate social responsibility, this is key in enhancing organization performance.

The study therefore recommended that the senior management should always ensure continuous and intensive research and development in order to ensure maximum exploitation of activities used for managing and controlling corporate social responsibility so as to boost organization performance, this will greatly contribute to the attainment of their goals and objectives. The study also established that polices utilized by firms are outdated and lack effective policy framework in which should govern the implementation and execution of corporate social responsibility. This has become a significant challenge to institutions in the process of implementing these strategies; however, the study recommended that the management should come up with effective policy framework and measures to help in guiding the implementation of corporate social responsibility. This will enable the rapid growth and development of firms while enhancing relationship with communities.

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