

The Relationship between Corporate Social Responsibility and Firm Performance; Case of Kilimanjaro Airport Development Company, Tanzania

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Abstract: Corporate social responsibility has been in the cycle of intensive discussion among scholars on whether when practised has any effect on the firm's performance. Some firms especially small ones tend to ignore the concept of corporate social responsibility while others take pride and fully involve themselves. The question has been whether it has any positive effect on the overall firm performance. The purpose of the study was to determine the relationship between corporate social responsibility and the performance of Kilimanjaro Airports Development Company (KADCO). The study explored different financial and non-financial aspects of KADCO's performance. A descripto-explanatory research design was used covering a stratified simple random sample of 377 respondents drawn from a target population of 20,000. The collected data was analysed using descriptive and inferential statistical tools. Whereas means and standard deviation were used to determine and explain variable characteristics, inferential statistics was used to establish and explain variable relationships and making predictions (inferences) from the sample data. The study established a statically significant and positive relationship between corporate social responsibility and performance of Kilimanjaro Airport Development Company. The relationship between discretionary social responsibility and performance of Kilimanjaro Airport Development Company was established at $r=0.692$, $p=0.000$. The effect of ethical social responsibility on performance was positive and significant at 0.691 , $p=0.000$. The effect of legal social responsibility on performance was established at 0.645 , $p=0.000$ while that of economic social responsibility was established at 0.618^{**} . Therefore, all independent variables had a positive influence on performance of Kilimanjaro Airport Development Company. The study recommends that Kilimanjaro Airport Development Company should continue to engage itself in economic social responsibility, be ethical and not involving in illegal business that could be detrimental to its corporate image. Further the company should continue to maintain its discretionary social responsibility as all of its variables have a positive correlation with performance.

Keywords: Corporate social responsibility, discretionary social responsibility, economic social responsibility, ethical social responsibility, firm performance

1. Introduction

Corporate social responsibility (CSR) as an area of research has evolved over a period of time. There are different studies on the impact of CSR on firms' performance across different industries and countries. Most studies on CSR have focused on evaluating the impact of CSR on financial performance of firms (Mujahid and Abdullah, 2014; Murtaza *et al.*, 2014; Chetty *et al.*, 2014 and Kim *et al.*, 2015.). This is based on the belief that the financial aspect offers the most tangible performance measurement criterion.

Corporate social responsibility (CSR) is a self-regulating business model that helps a company be socially accountable; to itself, its stakeholders, and the public. By practicing corporate social responsibility, companies can be conscious of the kind of impact they are having on all aspects of society, including economic, social, and environmental (Chen and Scott, 2020). To engage in CSR means that in the ordinary course of business, a company is operating in ways that enhance society and the environment, instead of contributing negatively to them.

Corporate social responsibility is a corporation's initiatives to assess and take responsibility for the company's effects on environmental and social wellbeing. The term generally

applies to efforts that go beyond what may be required by regulators or environmental protection groups. CSR has gained the attention of corporations over the last few decades and several organizations are streamlining their efforts to ensure they become socially responsible and ultimately avail the benefits of corporate citizenship. Today's competitive environment and keen focus of businesses on giving back to the community has motivated many organizations to display social responsible behaviours. Literature shows that corporate social responsibility brings several benefits for firms and has a significant impact on firm's financial performance (Mujahid and Abdullah, 2014; Murtaza *et al.*, 2014; Chetty *et al.*, 2014; Kim *et al.*, 2015).

Zuriekat *et al.* (2011) while exploring the subject put forward empirical evidence show that the relationship between financial and non-financial measures is not that of substitutes but that of additives where non-financial measures work as a supplement for financial performance of an organization. This relationship between the two measures leads to the development of frameworks that are focused on both the financial and non-financial performance measures given the fact that financial information alone cannot determine overall organization's performance (Berrah *et al.*, 2006). Hoque and James (2000) and Laitinen (2002) also affirm that it is important to focus on both financial and non-

financial information if a true picture is to be drawn for the overall performance of an organization.

Corporate social responsibility in contemporary era has been taken by many companies as a strategy towards their performance, and it is now becoming a very important issue in the business administration (Fiori *et al.*, 2007). It is true to argue that in recent years there is a growing figure globally of businesses that have started endorsing their corporate social responsibility programs for positioning in business environment. Leaders and managers of today's companies are also increasing awareness of the positive impact of socially responsible behaviour to achieve not only strategic but also financial goals of the business.

Many firms including Kilimanjaro Airport Development Company have invested a lot of money in the CSR activities because stakeholders (customers, public and the investors) expect them to act sustainably as well as responsibly. Piprek (2007) contends that over the last few years, various companies in Tanzania especially foreign ones have started applying the corporate social responsibility principles, particularly foreign firms. Such firms include companies in telecommunications and mining sectors. The increase in number and spending of huge amount of money by these companies in CSR activities have now become a subject of debate worldwide to scholars and people in the community where these firms operate.

2. Statement of the Problem

Companies have been practising corporate social responsibility for a couple of decades. Several companies including multinationals, local companies, for-profit and not-for profits, have both started practising Corporate Social Responsibility, each with its unique views and reasons. A study by (Kanwal *et al.*, 2013) explored some of the large corporations in Pakistan and determined that corporations having prominent corporate social responsibility campaigns and large spending have seen positive relationship between their efforts and the financial performance of the organization. In another study by (Murtaza *et al.*, 2014) on the food sector in Pakistan, it was found that the higher the spending of firm on social exercises, higher are the benefits with regards to financial gains and image building. Companies believe that corporate social responsibility has a solid business case and corporation receive many benefits because they work for a broader and longer term than their own short term momentary gain.

Form the foregoing, there is evidence of a relationship between corporate social responsibility and firm performance; on grounds that firms that engage in CSR get large following and support from communities through consumption of their products and services, and also protection of their resources. KADCO has been facing many concerns including conflicts with the surrounding villages in regard to ownership of land that is titled to Tanzania Airports Authority and managed by KADCO on its behalf, deforestation and overgrazing by villagers are among other issues that the company has been effortlessly struggling to bring them to control. The conflicts are among the issues posing insecurity at and around the airport which could be

detrimental of KADCO performance. Therefore, the study sought to examine the relationship between corporate social responsibility and performance of Kilimanjaro Airports Development Company in Tnzania.

Purpose

The general objective of the study was to determine the relationship between corporate social responsibility and the performance of Kilimanjaro Airport Development Company, Tanzania. Specifically, the study sought to determine the effect of economic corporate social responsibility on the performance, examine the influence of ethical corporate social responsibility on the performance, establish how discretion corporate social responsibility influences performance and determine the role of legal corporate social responsibility on performance.

3. Methodology

The study adopted a descripto-explanatory research design which aided in determination and explanation of variable characteristics and the relationships among them. The design facilitated study of the phenomenon in its natural settings. The study provided a unique example of real people in real situation for understanding ideas more clearly as supported by (Cohen *et al.*, 2000). The study covered a stratified simple random sample of 337 respondents drawn from a target population of 20,000 comprising employees of Kilimanjaro Airport Development Company, Ward Executive Officers, Village Executive Officers and Community members.

Data collection was done using semi-structured questionnaire which comprised both closed and open-ended questions. However, before administration of the instrument, it was piloted and tested for validity and reliability in an effort to ensure the data collected achieved the research objectives. The results were used to correct the questionnaire as appropriate. Reliability testing was conducted using Cronbach Alpha resulting in coefficients higher than the minimum of 0.7 as recommended by Travacol and Denick (2011) as presented in Table 1.

Table 1: Reliability Test Results

S/No.	Variable	No. of Items	Cronbach Alpha	Interpretation
1	Economic Social Responsibility	10	.880	Reliable
2	Ethical Social Responsibility	10	.875	Reliable
3	Legal Social Responsibility	10	.869	Reliable
4	Discretionary Social Responsibility	10	.870	Reliable
5	Performance of KADCO	10	.864	Reliable

Analysis of data comprised cleaning, editing and coding. The data collected was analyzed using both descriptive and inferential statistics through Statistical Package for Social Sciences. Descriptive statistics used were mean and standard deviation to determine and explain variable characteristics while correlation was used to establish and explain variable relationships.

4. Results and Discussion

According to the findings, 102 respondents were male while 83 were female. In terms of age, 104 respondents were 39 years old and below while 81 were 40 years and above. Regarding age, 19 respondents were security officers, 37 were business persons, 66 were agriculturalists and 63 were government employees. In terms of working experience, 89 respondents were having a working experience of 10 years and below, 72 had worked for 11 to 20 years and 24 had work experience of 20 years. On education, 70 respondents

had primary education level, 48 secondary school, 31 diploma or certificate and 36 degrees. Therefore, respondents were of different education backgrounds.

As presented in Table 2, the study revealed a strong relationship between economic corporate social responsibility initiatives and performance. The company has been involving in economic corporate social responsibility including support to its employees financially to meet their social obligations.

Table 2: Economic Social Responsibility

S/No.	Item	Mean	Std. Dev	Interpretation
1	Economic Corporate Social Responsibility initiatives of KADCO have influenced its performance.	3.59	.83119	Strongly Agree
2	The company has been involving in economic corporate social responsibility.	3.58	.91122	Strongly Agree
3	KADCO support its employees financially to meet social obligations	3.55	.90818	Strongly Agree
4	KADCO maintains a CSR policy and a budgeted plan that is updated periodically	3.45	.94393	Agree
5	KADCO demonstrates responsible corporate citizenship to their stakeholders while still providing acceptable return to stakeholders	3.40	.98467	Agree
6	KADCO is doing some economic activates to help the community	3.37	.87621	Agree
7	KADCO provides a balanced corporate reporting by advocating for the disclosure of both financial (annual financial statements) as well as nonfinancial CSR) information.	3.36	1.04519	Agree
8	KADCO gives financial support to the community	3.33	.83152	Agree
9	The company provides opportunities to the General Public by engaging them in Build, Operate and Transfer projects (Public, Private, Partnership)	3.15	.95682	Agree
10	The company has been donating to charities	3.15	.91415	Agree

The respondents agreed that KADCO maintains a CSR policy and a budget plan that is updated periodically; demonstrating responsible corporate citizenship to stakeholders while still providing acceptable return to shareholders. The company engages in some economic activates to help the community and provides a balanced corporate reporting by advocating for the disclosure of both financial and nonfinancial CSR information. Furthermore, they agreed that KADCO gives financial support to the community and provides opportunities to the general public by engaging them in build, operate and transfer projects under public-private partnership arrangements.

On ethical corporate social responsibility, respondents strongly agreed that the company has been ethical in all of its aspects. The company’s successful performance is due to its ethical corporate social responsibilities as it keeps promises, is truthful and develops business relationships based on the principles of trust and integrity. Ethical decision-making facilitates good performance and produces sustainable development. The company complies with Tanzania Bureau of Standards and other international standards; it meets customer expectations and doesn’t engage in corrupt practices; all with high mean scores as presented in Table 3.

Table 3: Ethical Social Responsibility

S/No.	Item	Mean	Std. Dev	Interpretation
1	In general, the company has been Ethical in all of its aspects.	3.69	.76275	Strongly Agree
2	I believe that this company’s successful performance is due to its ethical corporate social responsibilities.	3.62	.77383	Strongly Agree
3	KADCO keeps promises, is truthful and develops business relationships based on the principles of trust and integrity	3.61	.87221	Strongly Agree
4	KADCO pays tax liability on time	3.58	.86901	Strongly Agree
5	KADCO acts in a moral way that involves doing what is good and right, using self-restraint and discipline, based on accepted social norms	3.52	.83434	Strongly Agree
6	Decision-making processes at KADCO facilitate strong performance and produce a sustainable development	3.49	.86681	Agree
7	The company complies with TBS and other International Standards	3.48	.93304	Agree
8	The company meet customer expectations	3.40	.77460	Agree
9	KADCO is not involved in corruption practices	3.38	.97733	Agree
10	The company offers sales promotions to its customers in an ethical way	3.34	.88326	Agree

Regarding legal social responsibility, the mean score for all items was between 3.50 and 4.00 which denotes strong agreement. This means that respondents strongly agreed that KADCO does not involve itself with illegal business that are detrimental to its image and the country as a whole. It pays its tax liabilities accordingly to assist government operations

and it has been showing legal corporate social responsibility. Further, they strongly agreed that the company complies with the Public Procurement ACT 2011 and its regulations 2013 as amended in 2016. It also complies with the Company ACT 2002 requirements and provides good working environment that is in line with Occupational

Safety and Health requirements (OSHA). It complies with environmental rules and therefore its operations are not detrimental to the wellbeing of the citizens and the country and with Local Government ACT 1982 requirements and has been helping in reducing water shortage in the surrounding villages as presented in Table 4.

Table 4: Legal Social Responsibility

S/No.	Item	Mean	Std. Dev	Interpretation
1	KADCO doesn't involve itself with illegal business that are detrimental to its image and the Country as a whole	3.80	.89564	Strongly Agree
2	The company pays its tax liabilities accordingly to assist government operations	3.80	.94294	Strongly Agree
3	In general, the company has been showing legal corporate social responsibility.	3.76	.79743	Strongly Agree
4	KADCO's performance is generally high because it embraces legal corporate social responsibilities.	3.75	.97919	Strongly Agree
5	The company complies with the Public procurement ACT 2011 and its regulations 2013 as amended in 2016	3.63	.85658	Strongly Agree
6	KADCO complies with the Company ACT 2002 requirements	3.60	.91604	Strongly Agree
7	The company provides good working environment that is in line with Occupational Safety and Health requirements (OSHA)	3.57	.90669	Strongly Agree
8	The company complies with environmental rules and therefore its operations are not detrimental to the wellbeing of the citizens and the country	3.57	.90068	Strongly Agree
9	KADCO complies with Local Government ACT 1982 requirements	3.56	.90110	Strongly Agree
10	The company complies to Public Services ACT 2002 and its regulations 2003	3.44	.83293	

As far as discretionary social responsibility is concerned, respondents strongly agreed that KADCO has been showing discretionary corporate social responsibility in its dealing, that the company's success results from its implementation of discretionary cooperate social responsibilities among other factors; that it provides voluntary freighting services on demand to its neighboring communities and provides its employees with meals subsidies and transport to and from work. The company also supports its employees on marriage and funeral expenses and donates some of its assets to other airports, companies and the community; all with high mean scores as shown in Table 5.

Table 5: Discretionary Social Responsibility

S/No.	Item	Mean	Std. Dev	Interpretation
1	In general, the company has been showing Discretionary Corporate Social Responsibility in its dealings	3.81	.86092	Strongly Agree
2	I extremely believe that the company's success results from its implementation of discretionary corporate social responsibilities among other factors.	3.77	.78376	Strongly Agree
3	The company provides voluntary firefighting services on demand to its neighbor community	3.71	1.05513	Strongly Agree
4	The company provides to its employees free meals subsidies and transport to and from work	3.68	1.01032	Strongly Agree
5	The company supports its employees on marriage and funeral expenses	3.68	.97431	Strongly Agree
6	KADCO denotes some of its assets to other airports, companies and the community	3.54	.98317	Strongly Agree
7	KADCO has been showing support for activities of environmental conservation	3.37	.90143	Agree
8	The company has been helping building schools and health centers	3.35	.86024	Agree
9	KADCO has been providing employment to members of the surrounding villages	3.30	.95393	Agree
10	The company has been helping in reducing water shortage in the surrounding villages	3.03	1.00200	Agree

Further, they agreed that KADCO shows support for activities of environmental conversation, it helps building schools and health centers, it provides employment to members of the surrounding villages and it helps in reducing water shortage in surrounding villages. In relation to the finding Popoli, 2011; Cotton, 2006; Lii and Lee, 2012; Attig, El Ghoul, Guedhami, and Suh, 2013; Ho, 2012 established that CSR habitual "elicit a positive response from stakeholder groups and lead to improved brand image, customer relationships, higher sales, organizational reputation, higher credit ratings, and reduced employee turnover."

Further, the study revealed positive performance as a result of corporate social responsibility. There was a positive change of the number of domestic and international passengers using KIA and that KADCO pays dividends to its shareholders on a regular basis due to good performance. It is also clear that corporate social responsibility initiatives

have influenced its performance with high employee satisfaction and good reputation. Generally, the company enjoys peace and security from the community members due to established good relationship.

The study tested a hypothesis which stated that "There is no significant relationship between selected social responsibility variables and performance of the Kilimanjaro Airport Development Company. The hypothesis was analyzed through Pearson Product Moment Correlation which revealed a significant and positive correlation between discretionary social responsibility and performance at $r=.692$, $p=.000$. The relationship between ethical social responsibility and performance was 0.691 , $p=.000$ while that of legal social responsibility and performance was 0.645 , $p=.000$. The effect of economic social responsibility on performance was established at 0.618 as presented in Table 6. Hence, the null hypothesis was rejected.

Table 6: Correlation between Corporate Social Responsibility and Performance

		Performance	Discretionary	Ethical	Legal	Economic
Performance	Pearson Correlation	1	.692**	.691**	.645**	.618**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	185	185	185	185	185
Discretionary	Pearson Correlation	.692**	1	.710**	.726**	.655**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	185	185	185	185	185
Ethical	Pearson Correlation	.691**	.710**	1	.778**	.695**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	185	185	185	185	185
Legal	Pearson Correlation	.645**	.726**	.778**	1	.636**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	185	185	185	185	185
Economic	Pearson Correlation	.618**	.655**	.695**	.636**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	185	185	185	185	185

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

Therefore, all independent variables correlated positively with performance of KADCO. This implies that the more the investments in social responsibility programmes, the higher the performance of KADCO. The study revealed high performance as demonstrated by high means mean scores on various performance aspects ranging between 3.6 and 3.87 out of a maximum of 5 as presented in Table 7.

Table 7: Firm Performance

S/No.	Item	Mean	Std. Dev	Interpretation
1	There is a positive change of the number of Domestic and International passengers using KIA	3.87	.92925	Strongly Agree
2	KADCO has been paying dividends to its shareholders	3.78	1.00367	Strongly Agree
3	In general, KADCO has a satisfactory performance.	3.72	.80921	Strongly Agree
4	KADCO's Corporate Social Responsibilities initiatives have influenced its performance.	3.66	.73592	Strongly Agree
5	The level of employees satisfaction is high	3.64	.80490	Strongly Agree
6	The company employees are happy and committed	3.60	.76043	Strongly Agree
7	The company's customer satisfaction level is high	3.60	.79537	Strongly Agree
8	The Company's reputation is very high	3.57	.81962	Strongly Agree
9	The company is enjoying peace and security from the community members	3.55	.85897	Strongly Agree
10	There is a positive relationship between the company and the community members	3.44	.85228	Agree

All the respondents strongly agreed that there is a positive change of the number of domestic and international passengers using KIA and that KADCO pays dividends to its shareholders on regular basis. The level of employees' satisfaction and company reputation was found to be high and that the company enjoys peace and security from the community members. There is a positive relationship between the company and the community members. A study by Robert (2017) found out that stakeholders are demanding more from business, and these expectations are being met

with substantive response from managers and owners of companies.

The findings are also consistent with the study by Krishnan (2012) which established a significant positive correlation between CSR activities towards various stakeholders and firm performance. Further, a study by Famiyeh (2017) on firms in Ghana revealed that corporate social responsibility initiatives resulted in improvements in firms' operational competitive performance in terms of cost, quality, flexibility and delivery performance, as well as overall performance.

5. Conclusions

Based on findings the study concluded that economic corporate social responsibility initiatives of KADCO have influenced its performance. This is supported by the fact that the company has been involving in economic corporate social responsibility and that KADCO support its employees financially to meet social obligations. Furthermore, KADCO maintains a CSR policy and a budgeted plan that is updated periodically, it demonstrates responsible corporate citizenship to their stakeholders while still providing acceptable return to stakeholders and it does some economic activates to help the community and it provides a balanced corporate reporting by advocating for the disclosure of both financial (annual financial statements) as well as nonfinancial information.

Secondly, ethical social responsibility also exists in KADCO. The Company has been ethical in all of its aspects and its successful performance is due to its ethical corporate social responsibilities. It develops business relationships based on the principles of trust and integrity and it acts in a moral way that involves doing what is good and right, using self-restraint and discipline, based on accepted social norms.

Thirdly, there was existence of legal social responsibility in KADCO. Particularly, KADCO does not involve itself with illegal businesses that are detrimental to its image and the Country as a whole. The Company pays its tax liabilities accordingly to assist government operations and it has been showing legal corporate social responsibility. Furthermore, the company complies with the Public Procurement ACT 2011 and its regulations 2013 as amended in 2016. It

complies with the Company ACT 2002 requirements and provides good working environment that is in line with Occupational Safety and Health requirements (OSHA). Further, it complies with environmental rules and therefore its operations are not detrimental to the wellbeing of citizens and complies with Local Government ACT 1982.

The Company has incorporated discretionary corporate social responsibility in its dealing and the company's success results from its implementation of discretionary corporate social responsibilities among other factors. It provides voluntary freighting services on demand to its neighboring community, provides to its employee free meal subsidies and transport to and from work. Further, it supports its employees on marriage and funeral expenses and it donates some of its assets to other airports, companies and the community.

It is also clear from the findings that the Company has experienced improved performance over the years resulting from engagement in CSR programmes. This is manifested through positive changes of the number of domestic and international passengers using KIA. Further, KADCO pays dividends to its shareholders as demonstration of satisfactory performance. The level of employees' satisfaction is high and the company enjoys peace and security from the community members.

6. Recommendations

Based on the study findings, the study recommends that KADCO should continue to involve in its economic corporate social responsibility and support its employees financially to meet social obligations. Furthermore, it needs to maintain a CSR policy and a budgeted plan that is updated periodically and it needs to continue demonstrating responsible corporate citizenship to their stakeholders while still providing acceptable return to stakeholders.

It is also recommended that the Company should continue to be ethical in all of its aspects. It has to continue develop business relationships based on the principles of trust and integrity and act in a moral way that involves doing what is good and right, using self-restraint and discipline, based on accepted social norms. KADCO needs to maintain doing away with illegal businesses that are detrimental to its image and the Country as a whole. It needs to continue paying its tax liabilities accordingly to assist government operations and comply with various Public acts that have to do with legal aspects.

Further, KADCO needs to maintain discretionary corporate social responsibility in its dealing and the company's success. It needs to continue providing voluntary freighting services on demand to its neighbor community and provide to its employee free meals subsidies and transport to and from work. Finally, there is a need for KADCO to improve discretionary, ethical, legal and economic social responsibilities as these variables have positive correlation with its performance.

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