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## EFFECT OF DIVERSITY IN CORPORATE SOCIAL RESPONSIBILITY ON ORGANISATIONAL PERFORMANCE: A STUDY OF NIGERIAN BREWERIES PLC, ABIA STATE, NIGERIA.

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<sup>1</sup>Akabueze Emmanuel Azubuiké and <sup>2</sup>Prof. O. G. Agbo

<sup>1,2</sup>Department of Business Administration, College of Management Sciences, Michael Okpara University of Agriculture, Umudike, Abia State.

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### Abstract

*The broad objective was to investigate the Effect of Diversity in Corporate Social Responsibility on Organisational Performance: A Study of Nigerian Breweries Plc., Abia State, Nigeria. The specific objective sought to determine the effect of legal social responsibility on productivity of Nigerian Breweries Plc., Abia State, Nigeria and examine the effect of Ethnical social responsibility on effectiveness of Nigerian Breweries Plc., Abia State, Nigeria. The study adopted survey research design. This study employed both primary and secondary sources of data. The target population of this research consists of the entire workforce of the Nigerian Breweries Plc., Abia State. Taro Yamane's formula was used to determine the sample size of the study which is 184. A total of one hundred and eighty-four (184) copies of questionnaire was administered to employees of Nigerian Brewery to examine how diversity in corporate social responsibility on organizational performance. However, from the 184 administered copies, 175 copies were properly filled and retrieved by the researcher and his assistants, implying that nine (9) copies of the questionnaire lost in the process. Hence, 175 respondents became the valid sample size of the study, since it is unethical and highly prohibited for researchers to manipulate data for a particular study in order to avoid uncertainty, unreliable and porous results. Thus, 95.1% (175) copies of the administered questionnaire was retrieved and confirmed. The sample technique was a simple random technique. The instrument designed for this study was subject to screening by experts. The rationale is to ensure that there was study topic, objective, research questions and hypotheses. Simple regression model was used to test the hypotheses of the study. The findings of the study stated that legal has a significant effect on productivity of Nigerian Breweries Plc. and Ethics CSR has a significant effect on effectiveness of Nigerian Breweries Plc. In conclusion, social corporate responsibility creates ethical work climate which reflects the collective moral reasoning of organization and members of the public. The study recommended that corporate organization like Nigerian Brewery needs to form a committee that scan the society in order to identify the pressing economic needs of the society.*

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**Keywords:** Diversity, Corporate Social Responsibility, Legal Social Responsibility, Ethnical Social Responsibility and Organisational Performance

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### INTRODUCTION

In recent years, there has been a tremendous growth in public awareness of social responsibility of corporations due to the negative impacts of their activities on the environment and society around the globe. While companies make great contribution to economic and technological development, they also suffer criticisms and are allegedly held

liable for crucial issues such as environmental damage and social problems (Tan, Benni, & Liani, 2016). Issues such as noises, pollution, distortion of natural conditions, waste, resource depletion, health and safety issues and the rights and status of workers among others have become the focus of increasing attention and concern global outcry has been fervent with numerous high-profile environmental, health and safety corporate disasters claiming hundreds of lives in various developing countries including Nigeria. In particular, Nigeria is one of the major environmental polluting countries in the world as it is currently ranked seventh highest gas flaring country and 10th most polluted country in the world (Adewale, 2018). Many of these environmental issues are the result of the actions and activities of companies intended to meet the financial needs of their shareholders and investors. This is mostly attributed to oil and gas companies that operate in the region of the Niger Delta, then it is expected that those companies operating under their watch are environmentally responsible. Despite the negative effects of companies operating in the oil and gas sector, they pay less attention to these issues. As a result, stakeholders urge and pressurize companies to be more responsible for their activities, consider their decisions to include environmental and sustainable development issues and actively involved in Corporate Social Responsibility practices (Braam, Weerd, Hauck, & Huijbregts, 2016). Thus, in order to meet the growing interest of stakeholders, companies have begun to engage in responsible business activities

Stakeholder theory argues that the objective of the firm should be to satisfy the needs of all groups that have a stake in the business to maximize firm value. The argument that creating value for stakeholders also creates value for shareholders finds empirical support in numerous studies. Firm value benefits from corporate social initiatives, such as employee satisfaction, customer satisfaction, ties with local communities, and corporate donations (Liang & Renneboog, 2017). Hence, having a comprehensive understanding of multiple stakeholders' interests and demands is crucial for firm value maximization. Thus, focusing on the relation between cultural diversity of the board and CSP mitigates an important endogeneity concern present in more visible forms of social diversity. It is based on this note, that the diversity in corporate social responsibility measures the organizational performance.

### **Statement of the Problem**

In this ever competitive business environment, the focus of every organization is to develop a good and lasting relationship with customers and society at large which will ensure long-term business sustainability. Some organizations have understood and embraced the concept of corporate social responsibility as a means of improving their performance. Others however, do not buy the idea behind "Doing better at doing Good" and they see it as having a negative impact on organizational performance. To them, CSR drains the company's financial resources and therefore they ignore their responsibility towards society or simply refuse to engage in CSR. But over-reliance on financial performance alone does not capture the full impact of CSR on the firm's overall performance. And most firms, too busy seeking short-term financial benefits; tend to ignore the strategic value of CSR to them. The issue at hand is therefore, to make corporate organizations understand how social responsibility impact on business performance at various levels.

There is no evidence about the relationship between corporate social responsibility and organization performance that include financial and non-financial performance. In spite of the existing of some literature about the role of corporate social responsibility in the

aspects of environment and society, there is a significance gap about how corporate social responsibility improves organization performance due to lack of documented evidence of the benefits hence the researchers focus was to find out the effect of CSR on organization performance based on Nigerian Breweries Plc., Abia State, Nigeria as we find out whether these institutions realize any benefits from the much they spend. It also seeks to find out the policies set by the government concerning the CSR activities since CSR has been used by business institutions to evade tax in terms of paying less towards tax as tax is free of CSR activities organization indulge in. It is against this backdrop that the study seeks to investigate the effect of Diversity in Corporate Social Responsibility on Organisational Performance.

The broad objective was to investigate the Effect of Diversity in Corporate Social Responsibility on Organisational Performance: A Study of Nigerian Breweries Plc., Abia State, Nigeria. The specific objective sought to:

- i. Determine the effect of legal social responsibility on productivity of Nigerian Breweries Plc., Abia State, Nigeria.
- ii. Examine the effect of Ethnical social responsibility on effectiveness of Nigerian Breweries Plc., Abia State, Nigeria.

The following questions will be asked to guide the study;

- i. What is the effect of legal social responsibility on productivity of Nigerian Breweries Plc., Abia State, Nigeria?
- ii. What is the effect of Ethnic social responsibility on effectiveness of Nigerian Breweries Plc., Abia State, Nigeria?

The following hypotheses were formulated to guide the study;

**H<sub>01</sub>:** Legal social responsibility has no significant effect on Productivity of Nigerian Breweries Plc, Abia State, Nigeria.

**H<sub>02</sub>:** Ethnic social responsibility has no significant effect on effectiveness of Nigerian Breweries Plc, Abia State, Nigeria.

## **EMPIRICAL REVIEW**

Akinleye & Adedayo (2017) study Impact of Corporate Social Responsibility on the Profitability of Multinational Companies in Nigeria. This study investigated the impact of corporate social responsibility (CSR) on profitability of multinational companies in Nigeria. Specifically the study analyzed the relationship and impact of corporate social responsibility spending on profit after tax, as well as the causal relationship between corporate social spending and profit after tax. Five multinational companies were randomly selected in the study and data were collated from their respective financial reports for a period of five years covering 2010 to 2014. The study employed techniques including correlation analysis, pooled ols estimation, fixed effect and random effect estimations, granger causality estimation and post estimation test such as restricted f-test and Hausman test. Result revealed that there is weak negative correlation between corporate social spending and profit after tax (-0.0648). Corporate social spending exerts negative insignificant impact on profit after tax ( $\beta = -27.0860$ ,  $P = 0.704$ ), while there is only evidence for unidirectional causal relationship running from corporate social spending to profit after tax for Oando plc., among all the selected multinational companies ( $f\text{-stat} = 208.868$ ,  $P = 0.0440$ ).

Shaista and Sara (2014) examine the impact of CSR on organizational performance. This research paper aims at proving the importance of CSR for the enhancement of the performance of the organizations. The six companies that have been focused are listed in the Pakistani index. The CSR (independent variable) has been analyzed by two indicators and Organizational Performance (dependent variable) has been analyzed by another two. Both primary as well as secondary data has been used and for the analysis descriptive, regression and correlation methods have been adopted. The findings depict a highly positive correlation between ROA and turnover out of all while the standard deviation for turnover is also abnormal. Regression results are not significant and appear to be rejecting the proposed model. Also at the end some recommendations have been made that highlight the importance of CSR for the betterment of the performance of the organizations. The overall study is a guiding force for the managers and a helpful tool for future researchers

Issa, Abdulkadir, Sanni and Ibrahim (2020) investigate the impact of board diversity on corporate social responsibility of listed oil and gas firms in Nigeria. This study investigates the impact of board diversity on corporate social responsibility in a developing country context. Board diversity was measured using four dimensions (board independence, board gender diversity, board professionalism and board nationality. We test our hypotheses using data obtained from annual report of eight (8) listed oil and gas firms on Nigeria Stock Exchange (NSE) from 2012 to 2018. Applying Panel corrected standard error (PCSE) regression, the result reveal that board independence, board gender diversity and board diversity have significant positive impact on corporate social responsibility. In contrast, board professionalism has insignificant relationship with corporate social responsibility. In line with Stakeholder theory, our results suggest that board diversity can be seen as an effective mechanism to enhance CSR participation and spending as diversity of boards improves the ability of firms to meet the needs of their broader stakeholder groups. Our study contributes

Nana and Doris (2016) examined the impact of corporate social responsibility on organisational performance. Corporate Social Responsibility has greatly contributed to the success of various corporate institutions in the western world. While the concept is widely recognized as being of significant strategic value to organizations, that seems not to be the case in Ghana; where the focus of most firms is on achieving profit without taking into consideration the needs of stakeholders. This study therefore seeks to address the issue by assessing the impact of Corporate Social Responsibility on organizational performance. The research was descriptive. Primary data were captured through the use of questionnaires administered to management and staff of Vodafone Ghana Ltd. Target population of the study was made up of management and staff of Vodafone Ghana Ltd. (20) respondents was randomly selected among management and staff through simple random sampling technique. The study revealed that the company engages in CSR programmes because it wants to create an image of a good corporate citizen. It was concluded that CSR has a substantial and positive impact on all performance indicators used in the literature review which are: finance, organizational 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 initiatives in their strategic plans

## **THEORETICAL REVIEW**

### **Stakeholder Theory**

Stakeholders theory is a key theoretical viewpoint for the comprehension of the CSR-related actions of firms (Figar & Figar, 2011; Roberts, 1992). According to stakeholder theory, there is an interdependence between an organization and its stakeholders (employees, customers, investors, local communities, public bodies, NGOs, etc.) who have to be considered while making strategic decisions as the long-term success and even sustainability of a business is influenced by its interaction with stakeholders. As Roberts (1992) points out, stakeholder paper explains several issues related to the interaction with stakeholders, including aspects of the privileges of stakeholders, the power of stakeholders and the effective control of the expectations of stakeholders. CSR activities are used by firms to demonstrate their social performance and maintain a relationship with the corporate stakeholder in order to achieve sustainability in a company (Roberts, 1992). In this framework, it is proposed that the Board of Directors is the primary corporate control mechanism for monitoring managers (agents) on behalf of stakeholders. As the representative of the stakeholders, boards of directors therefore play a key role in overseeing the development and execution of management plans in order to balance multiple stakeholders' needs and interests. Diversity thus enhances the board's ability to identify and address the needs and expectations of various stakeholder groups as reflected in CSR performance

From the point of view of stakeholder theory, the involvement of women in corporate boardrooms is a signal to corporate stakeholders that such a firm is socially conscious (Bear et al., 2010). Female directors are more concerned with specific aspects of corporate responsibility and could perceive CSR issues more carefully than male managers which could thus lead to a greater degree of environmental and social responsibilities (Ibrahim & Angelidis, 1995). The Stakeholder theory also buttresses the significance of having independent members on the board of directors to safeguard the rights and interest of the stakeholders. As stakeholder representatives, independent non-executive directors are perceived as a mechanism for monitoring management behavior. Independent directors tend to devote more attention to corporate social and environmental responsibilities as this could boost their professional reputation (Webb, 2004). In addition, a more diverse board with expertise and experience will help minimize agency conflict and ensure that the resources of the owner are managed effectively. Furthermore, foreign directors are expected to pay greater attention in social environmental matters due to their international exposure. This research thus applies stakeholder theory to understand how board diversity affects CSR practice of companies, suggesting that diverse boards should influence CSR performance more effectively.

### **Gap in Literature**

From the literatures above, more studies done to examine the effect of Diversity in Corporate Social Responsibility on Organisational Performance were evidence carried out in developed countries of the world that is relatively consistent with their business and political environment and theories. However, most studies carried in Nigeria are not in Nigerian Breweries Plc., Abia State. The few studies carried out in Nigeria include; Adewale (2016), Nana and Doris (2016) who also aligned their study with that of foreign researchers, without giving full or proper consideration to the Nigerian business and political environment. It is also important to note that no research in this area conducted in Nigeria with these indicator, for independent and dependent variables. The present

research examines indicators such as legal social responsibility, Ethnical social responsibility and Economic social responsibility while productivity, effectiveness and sustainability are for dependent variables. Thus, the study seeks to fill this gap by reviewing extant available literature conducted both in developed and developing business and political environments.

## METHODOLOGY

The study adopted survey research design in which structured questionnaire were used to elicit information from the target respondents who are staff of Nigerian Breweries Plc., Abia State, Nigeria. This study employed both primary and secondary sources of data. The target population of this research consists of the entire workforce of the Nigerian Breweries Plc., Abia State. Taro Yamane's formula was used to determine the sample size of the study which is 184. The sample technique was a simple random technique. The internal consistency was done using test re-test, by administering twenty (20) copies of questionnaire to employees of Champions Breweries in Akwa Ibom State who are not part of the sample and the coefficient was obtained. And if it is above 0.07 (70%). The instrument designed for this study was subject to screening by experts. The rationale is to ensure that there was study topic, objective, research questions and hypotheses. Simple regression model was used to test the hypotheses of the study.

## DATA PRESENTATION, RESULTS AND DISCUSSIONS

### Questionnaire Administration

The rate of questionnaire administration and recovery proportion are presented in Table 4.1 below;

**Table 1: Questionnaire Administration**

| Respondents    | No. of copies administered | %          | No. of copies returned | %           |
|----------------|----------------------------|------------|------------------------|-------------|
| Top management | 54                         | 29.3       | 51                     | 27.7        |
| Senior staff   | 57                         | 31.0       | 54                     | 29.3        |
| Junior staff   | 73                         | 39.7       | 70                     | 38.1        |
| <b>Total</b>   | <b>184</b>                 | <b>100</b> | <b>175</b>             | <b>95.1</b> |

*Source: Field Survey, 2024*

The questionnaire administration details as explained in Table 1 revealed that, a total of one hundred and eighty-four (184) copies of questionnaire was administered to employees of Nigerian Brewery to examine how diversity in corporate social responsibility on organizational performance. However, from the 184 administered copies, 175 copies were properly filled and retrieved by the researcher and his assistants, implying that nine (9) copies of the questionnaire lost in the process. Hence, 175 respondents became the valid sample size of the study, since it is unethical and highly prohibited for researchers to manipulate data for a particular study in order to avoid uncertainty, unreliable and porous results. Thus, 95.1% (175) copies of the administered questionnaire was retrieved and confirmed.

**Table 2: Effect of legal on productivity of Nigerian Brewery**

| Statements   | SA(5)       | A(4)        | N(3)       | D(2)        | SD(1)       | Total      | $\bar{x}$ |
|--|-------------|-------------|------------|-------------|-------------|------------|-----------|
| 1. Legal activities on social responsibility enhances productivity     | 42<br>24.0% | 51<br>29.2% | 17<br>9.7% | 41<br>23.4% | 24<br>13.7% | 175<br>100 | 3.26      |
| 2. Legal activities on social responsibility promotes the organization | 71<br>40.6% | 82<br>46.9% | 13<br>7.4% | 9<br>5.1%   | -           | 175<br>100 | 4.22      |

|   |              |             |           |             |             |            |      |
|---|--------------|-------------|-----------|-------------|-------------|------------|------|
| 3. Legal activities on social responsibility makes the organization look responsible before the customers         | 132<br>75.4% | 38<br>21.7% | 5<br>2.9% | -<br>-      | -<br>-      | 175<br>100 | 4.72 |
| 4. Legal activities on social responsibility increases profit for the organization                                | 25<br>14.3%  | 50<br>28.6% | 6<br>3.4% | 61<br>34.8% | 33<br>18.9% | 175<br>100 | 2.84 |
| 5. Legal activities on social responsibility creates relationship between the host community and the organization | 127<br>72.6% | 45<br>25.7% | 3<br>1.7% | -<br>-      | -<br>-      | 175<br>100 | 4.70 |

**Source:** Field Survey, 2024

The Table 2 above revealed that, 75.4% of the respondent agreed that, Legal activities on social responsibility makes the organization look responsible before the customers. 72.6% of the respondents agreed that, legal activities on social responsibility creates relationship between the host community and the organization. 46.9% of the respondents agreed that, legal activities on social responsibility promotes the organization. 29.2% of the respondents agreed that, legal activities on social responsibility enhances productivity. However, 34.8% and 23.4% of the respondents disagreed that, legal activities on social responsibility enhances increases profit for the organization and productivity respectively. Based on the decision rule that a mean value > 3.0 is accepted while a mean < 3.0 is rejected, and since 4 out of 5 statements have a mean value above 3.0 in absolute terms, implying the 80% of the respondents agreed that legality in corporate social responsibility affect productivity of Nigerian Brewery.

**Table 3: Effect of ethics on effectiveness of Nigerian Brewery**

| Statements   | SA(5)        | A(4)        | N(3)       | D(2)        | SD(1)     | Total      | $\bar{x}$ |
|--|--------------|-------------|------------|-------------|-----------|------------|-----------|
| i. Ethical social responsibility enhances effectiveness of the organization                                  | 56<br>32.0%  | 79<br>45.2% | 17<br>9.7% | 23<br>13.1% | -<br>-    | 623<br>100 | 3.96      |
| ii. Ethical social responsibility creates the understanding between host community and the company           | 129<br>73.7% | 39<br>22.3% | 7<br>4.0%  | -<br>-      | -<br>-    | 623<br>100 | 4.69      |
| iii. Ethical social responsibility promotes the activities of the organization                               | 144<br>82.3% | 31<br>17.7% | -<br>-     | -<br>-      | -<br>-    | 623<br>100 | 4.82      |
| iv. Ethical social responsibility ensures that every activity in the organization follow the ethical process | 80<br>45.7%  | 37<br>21.2% | 16<br>9.1% | 42<br>24.0% | -<br>-    | 623<br>100 | 3.66      |
| v. Ethical social responsibility promotes togetherness of customers and the organization                     | 130<br>74.3% | 38<br>21.7% | 2<br>1.1%  | 4<br>2.3%   | 1<br>0.6% | 623<br>100 | 4.66      |

**Source:** Field Survey, 2024

Effect of ethics on effectiveness of Nigerian Brewery was addressed in Table 4 above, and the result revealed that, 82.3% of the respondents strongly agreed that ethical social responsibility promotes the activities of the organization. 74.3% of the respondent agreed that, ethical social responsibility promotes togetherness of customers and the organization.

73.7% of the respondents strongly agreed that, ethical social responsibility creates the understanding between host community and the company. 45.7% of the respondents strongly agreed that, ethical social responsibility ensures that every activity in the organization follow the ethical process. 45.2% of the respondents agreed that ethical social responsibility enhances effectiveness of the organization. However, 24.0% of the respondents disagreed that, ethical social responsibility ensures that every activity in the organization follow the ethical process. Based on the decision rule that a mean value  $> 3.0$  is accepted while a mean  $< 3.0$  is rejected, and since 5 out of 5 statements have a mean value above 3.0 we concluded that, ethical behaviours affect effectiveness of Nigerian Brewery.

### Test of Hypothesis 1

$H_{01}$ : legal has no significant effect on productivity of Nigerian Breweries Plc

**Table 4: Simple linear regression analysis result of effect of legal on productivity of Nigerian Breweries Plc.**

| Variable                         | Parameters | Coefficient | Std error | Tcal – value |
|----------------------------------|------------|-------------|-----------|--------------|
| Constant                         | $\beta_0$  | 0.106       | 0.365     | 0.291        |
| Legal CSR( $X_1$ )               | $\beta_1$  | 0.205       | 0.091     | 2.240**      |
| R-Square ( $R^2$ )               |            | 0.135       |           |              |
| Adjusted R – Square ( $R^{-2}$ ) |            | 0.132       |           |              |
| F – Statistics                   |            | 5.016       |           |              |
| F – Probability                  |            | 0.026       |           |              |

\*\*\* (1%), \*\* (5%), and \* (10%) denotes significance of coefficient at level respectively, t-tab value = 1.976 df = 173 Dependent Variable: productivity Predictors: (Constant), legal CSR

Source: Field Survey, 2024 (SPSS Computation Version 20)

The coefficient of legal CSR ( $X_1$ ) was significant at 5 percent level with a positive sign. This implies that, increase in legal CSR leads to 0.205 unit increase in productivity of Nigerian Breweries Plc. From the result, the t-calculated value of legal CSR was 2.240; and the t-tabulated value of 1.976 in absolute terms, since the t-calculated value is greater than t-tabulated value in absolute terms, the null hypothesis was rejected in favour of alternative hypothesis stating that, legal CSR has significant effect on productivity of Nigerian Breweries Plc. The result agrees with the findings of Gaffney, and Evans, (2010) who studied the impact of corporate social responsibility on performance of organization in the perspective of Malcolm Baldrige criteria of the USA and also compared this with the current academic thought. They had gone through various theories of firm's management, current academic thought and research to carry out the study in the criteria of Malcolm Baldrige. They concluded that there was a positive influence of environmental legal corporate social responsibility on firm's performance.

The ( $R^2$ ) coefficient of multiple determinations was high with the value of 0.135, implying that, 13.5% disparity in dependent variable was elucidated by changes in the independent variable while 86.5% were unexplained by the stochastic variable. This implies that, the independent variable (legal CSR) were able to explain 13.5percent disparities in dependent variable (productivity of Nigerian Breweries Plc.) while 86.5 percent was explained by the stochastic variable. The  $R^{-2}$  adjusted value of 13.2% was observed indicating a goodness of fit of the regression model adopted in this study which is statistically significant at 5% probability level. F-stat value of 5.016 with F-prob. value of 0.026 against 1.976 t-table value and 0.05 was observed from the regression result, indicating a goodness of fit of the regression model adopted in this study which is statistically significant at 5% probability level. Since the tabulated value is less than

calculated value in absolute terms, the researcher rejected the null hypothesis and accepts that legal CSR has significant effect on productivity of Nigerian Breweries Plc.

### Test of Hypothesis 2

$H_{02}$ : Ethics CSR has no significant effect on effectiveness of Nigerian Breweries Plc.

**Table 5: Simple regression analysis result on effect of ethics CSR on effectiveness of Nigerian Breweries Plc.**

| Variable                      | Parameters | Coefficient | Std error | Tcal – value           |
|-------------------------------|------------|-------------|-----------|------------------------|
| Constant                      | $\beta_0$  | -3.647      | 0.351     | -10.386 <sup>***</sup> |
| Ethics CSR ( $X_1$ )          | $\beta_1$  | 1.215       | 0.058     | 20.916 <sup>***</sup>  |
| R-Square ( $R^2$ )            |            | 0.717       |           |                        |
| Adjusted R – Square ( $R^2$ ) |            | 0.715       |           |                        |
| F – Statistics                |            | 437.485     |           |                        |
| F – Probability               |            | 0.000       |           |                        |

<sup>\*\*\*</sup> (1%), <sup>\*\*</sup> (5%), and <sup>\*</sup> (10%) denotes significance of coefficient at level respectively,  $t$ -tab value = 1.976  $df$  = 173, Dependent Variable: effectiveness Predictors: (Constant), ethics CSR

**Source:** Field Survey, 2021 (SPSS Computation Version 20)

Table 5 shows the result of simple regression analysis on the effect of ethics CSR on effectiveness of Nigerian Breweries Plc. From the result, the coefficient of ethics CSR ( $X_1$ ) was statistically significant and positively related to effectiveness of Nigerian Breweries Plc. at 1% probability level. Implying that, increase in ethics CSR, holding other variables constant, will lead to increase ineffectiveness of Nigerian Breweries Plc. by 1.215units. From the result, the t-calculated value of legal CSR was 20.916; and the t-tabulated value of 1.976 in absolute terms, since the t-calculated value is greater than t-tabulated value in absolute terms, the null hypothesis was rejected in favour of alternative hypothesis stating that, ethics CSR has significant effect on effectiveness of Nigerian Breweries Plc. Hence, effectiveness of Nigerian Breweries Plc. is an increasing function of ethics CSR. The result agrees with the findings Olaroyeke and Nasieku (2015) who conducted an investigation of the effect of corporate social responsibility on the performance of listed manufacturing companies in Nigeria. Result revealed that ethical corporate social responsibility activities have a moderate positive effect on the performance of manufacturing companies listed on Nigeria Stock Exchange.

The coefficient of multiple determination ( $R^2$ ) was 0.717, which implies that 71.7% changes in the dependent variable was explained by changes in the independent variable, while 28.3% was unexplained by the stochastic terms in the model. Thus, the independent variable (ethics CSR) can only explain 71.7 percent of changes ineffectiveness of Nigerian Breweries Plc, leaving 28.3% was unexplained. The  $R^2$  adjusted was 71.5% indicating a goodness of fit of the regression model adopted in this study which is statistically significant at 5% probability level. More so, the f-statistical (calculated) value of 437.485 which is greater than 1.976 t-table value; and f-probability value of 0.000 was observed from the analysis which is less than 0.05 (95% of freedom), indicating that estimated regression model adopted in this study is statistically significant at 5% level. With this, null hypothesis was rejected in favour of alternative hypothesis hence; ethics CSR has significant effect on effectiveness of Nigerian Breweries Plc.

### SUMMARY OF FINDINGS

The study examined the effect of diversity in corporate social responsibility on organizational performance. A study of Nigerian Breweries Plc, Abia State.

From the data analysis, in examining the effect of legal on productivity of Nigerian Brewery Plc, the result revealed that, 75.4% of the respondent agreed that, Legal activities on social responsibility makes the organization look responsible before the customers. 72.6% of the respondents agreed that, legal activities on social responsibility creates relationship between the host community and the organization. Based on the decision rule that a mean value > 3.0 is accepted while a mean < 3.0 is rejected, and since 4 out of 5 statements have a mean value above 3.0 in absolute terms, implying the 80% of the respondents agreed that legality in corporate social responsibility affect productivity of Nigerian Brewery. The empirical result revealed that, legal CSR has significant effect on productivity of Nigerian Breweries Plc.

The result from effect of ethics on effectiveness of Nigerian Brewery plc. revealed that, 82.3% of the respondents strongly agreed that ethical social responsibility promotes the activities of the organization. 74.3% of the respondent agreed that, ethical social responsibility promotes togetherness of customers and the organization. Based on the decision rule that a mean value > 3.0 is accepted while a mean < 3.0 is rejected, and since 5 out of 5 statements have a mean value above 3.0 we concluded that, ethical behaviours affect effectiveness of Nigerian Brewery. The empirical result revealed that, ethics CSR has significant effect on effectiveness of Nigerian Breweries Plc, Abia State.

## **CONCLUSION**

The growth of business organization relies on its sound social corporate responsibility which balanced the organizational activities and the society. The performance of an organization is most times based on the ethical and legal work climate. In conclusion, social corporate responsibility creates ethical work climate which reflects the collective moral reasoning of organization and members of the public. Thus, strong ethical climate provides employees a foundation for thinking about moral issues. Although organization members may reason effectively about the right thing to do, translating reason into action depends on the moderating effect of two additional contextual factors; collective moral emotion (in the form of collective empathy) and collective ethical efficacy. Corporate social responsibility management is the continuous commitment by business to behave ethically and contribute to human and economic development while improving the quality of life of the workforce, the local community and society at large. Corporate social responsibility management is an expression described as company's obligation to be sensitive to the needs of all the stakeholders in its business operations.

## **RECOMMENDATIONS**

The following recommendations are suggested based on the findings of this study.

Corporate organization like Nigerian Brewery needs to form a committee that scan the society in order to identify the pressing economic needs of the society. This should be done by creating a unit in the organization which takes care of economic corporate social responsibility.

Corporate Social Responsibility should be included in the law and enforced on the firms accordingly and that Government should fix a minimum percentage of profit corporate firms should expend on corporate social responsibility activities.

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