THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY ON THE COMPETITIVE PERFORMANCE OF MULTINATIONAL COMPANIES IN NIGERIA

Olaniyan, Niyi ,O*[1] Ayodele, Eyitope *[2] Owoniya Babajide*[3] & Christine Kabasinguzi*[4]

*[1] Department of Accounting, Faculty of Management Science, Federal University, Oye Ekiti,
*[2,3] Department of Accounting, Faculty of Management Science, Ekiti State University
*[4] Department of Human Resource & Supply Management,
College of Economic and Management, Kampala International University. Uganda.
Email: kaitinah86@gmail.com.
E-mail of Correspondence Author: **niyi.olaniyan@fuoye.edu.ng**

Abstract

This study evaluated the influence of corporate social responsibility on competitive performance of multinational companies in Nigeria. The study made use of both primary data and co integration test was adopted as the estimation techniques. Tables and simple percentages were used for the analysis of the data collected through the administration of questionnaires while the correlation coefficient and analysis of variance were employed as the analytical tool for this study. The results showed a significant positive relationship between CSR and company reputation which indicates that CSR influences the company reputation and environmental performance. Furthermore, the correlation coefficient revealed a strong positive relationship between Corporate Social Responsibility (CSR) and competitive performance such that an increase in CSR activities among the telecommunication company would trigger competitive performance. It therefore recommended that organization should increase its priority on actions that improve on community wellbeing; this has been shown in the study as having the highest degree of positive association with market competitive success. Also management should improve its record of environment activities by carrying out workplace safety initiatives, enhance the health of community dwellers, liberal education and grants and aids.

Keywords: *Corporate Social Responsibility; Competitive Performance; Company Reputation; Environmental Performance*

1. Introduction

Economic advance and technical growth have received a significant direct effect on the rapid growth in the provision of Telecommunication services in Nigeria and, in the process, have increased natural resource use, particularly in the telecommunication network industry. Meanwhile, rapid growth and rapid development have also created environmental advancement through industrialization and social exposure. This rapid development is impacting the global climate, where climate change and global warming are adversely affecting ecological diversity. Furthermore, the production processes used by the food industry create toxic problems, as the industrial processes that process agricultural products also create waste and materials left behind. Today, growing companies requires adequate resource management, including increased recognition of value and concern for the environment. Corporate social responsibility has also been proven to affect directly on the competitive advantage of an organization as well as receiving an indirect impact via the public image and goodwill of the organization (Mujahid, & Abdullah,. (2014); Korkchi, & Rombaut,.2007). Increase awareness of the impact of their performance along the corporate reputation and goodwill of an organization viewed by customers and stakeholders can create a competitive advantage for a business system.

Improving financial output is top of mind for all organizations. Following the inclusion of the concept of social responsibility in the SDGs, CSR is now widely accepted as an indicator of corporate financial performance (Gbam, & Dedi, 2017). The striking growth in CSR investments, reports, and research analyses have prioritized the value of CSR in business literature, and formations can have abundant gains because of better performance in the social and environmental sectors. Small and medium-sized companys have been identified as the "heart of society" and are expected to represent a higher level of social responsibility (Kanwal et al,2013). Organization use CSR as a means of increasing their credibility (Kotler,& Lee, 2005) and to build on their good reputation (Boafo & Kokuma, 2016) that makes it possible to attract more customers and increase their profits (Diffy,2017).

In general, companies rank higher in the CSR investment index in a highly competitive commercial environment (Elizaveta, 2010). It is as well indicated that firms coordinate their social aims with their corporate targets where CSR acts as a way of marketing through the highest bidder (Akinleye and Adebayo, 2017) and a strategic mechanism to increase the overall value of all stakeholders to increase their firm performance. It is likewise well documented that CSR performance can be an efficient approach for companies to cultivate positive terms with by development their immediate surroundings in other to gain the affection of the people (Adeyanju, 2012). CSR puts a significant influence on firm performance and also enhance more company reputation (Story and Castanheira 2019) and is considered as a purpose of a firm's behavior toward its stakeholders, thereby including their impact as a major of companies competitive (Amposah-Tawiah, & Dartey-Baah, 2011) which contributes toward their ethical responsibility (Brown &

Dacin 1997) and development, thereby proving as an important element of business success (Korkichi et al,2007;Gbam et al, 2017; Kanwal et al,2013).

Therefore, a higher level of workers' productivity will have a progressive influence on the firm's operating performance (Korkichi et al,2007;Freeman et al, 2002). More workers increase business profits, which will eventually improve financial performance (Lee, 2008). An organization may be considered a production machine that collects feedback from traders, shareholders, and workers and provides production to customers (Mirfazli, 2008). Stakeholders such as employees, local and national government agencies, and citizens have the right to expect and claim socially justifiable and favorable behavior of firms and their leaders doing their best in a highly competitive job environment (Kujala et al. 2019). Customer rights include liberty and safety at the workplace, right to meaningful work, deference, and equality (Bowie 1998).

Competition between small and medium-sized companys depends on the relationship between environmental performance and production efficiency. Organizations strive to balance environmental performance, corporate reputation and competitive performance. Modelling the structural equations of these variables can be used to examine their interrelationships. In this study, results of the study could help in planning proper management of resources and economically pairing that with environmental preservation, providing both economic benefits and improving the image of the organization while simultaneously benefitting the local community and society at large, reducing the cost of operation, and helping to preserve the environment.(Nguyen, Hoang, & Luu, 2019)

Despite the widespread practical and academic interest in corporate social responsibility and its impact on the competitiveness of corporate organization, few theoretical and empirical contributions exist in developed countries. Few studies captured the connection between Quantitative and qualitative research with respect to corporate social responsibility in SMEs which is limited especially in developing countries (Liu & Fong, 2010). In the light of the perceived positive effects of corporate social responsibility practices on competitive performance, a closer examination of the relationship between corporate social responsibility factors and competitive performance is therefore crucial. In this study, competitive performances are considered to be business's ability to sustain its long-term performance better than its competitors in the market, as indicated by profitability, market share, sales and growth rate. This paper remain germane by identify and empirically test the impact of selected corporate social responsibility-related factors on the competitive performance of Telecommunication companies in Nigeria. The outcomes of this study will enhance corporate social responsibility toward effective increment on social and environmental activities as a result of increase in competitive performance. Also this study will offer a valuable contribution and knowledge on how corporate social responsibility impact competitive performance within an organization with legal social responsibility as a mediating factor, The current study add to the increasing scope of recent research studies on the subject by providing indispensable information to academician and organizational managers in the telecommunication companies to encourage them to invest more on social and environment where they run their business leading to fruitful outcome for the organization's fiscal output through effective performance.

Research Hypotheses

HO[1]: Corporate Social Responsibility has no Significant Impact on Competitive Performance in Nigeria,

HO[2]: Corporate Social Responsibility has no Significant Impact On Company Reputation In Nigeria

2. LITERATURE REVIEW AND CONCEPTUAL CLARIFICATION

2.1. Concept of Social and Environmental Performance

Corporate Social Responsibilities (CSR) continues to be a topical issue at different local and international forums given its inherent benefits to the society, firms, government and the economy at large. CSR is a broad set of obligatory programmes, practices and policies incorporated into the supply chains, business operations and decision-making processes of a firm as a form to contribution to or appreciation of their host community or government. It involves taking corporate and social responsibilities of their past and current business operations as well as their future impacts particularly on the host community (Adeyanju, 2012; Mujahid,et al,2014). On the other hand, the scope of CSR has also been a subject of debate in the literature such that whereas some authors believed that CSR should be limited to only the stakeholders of the company (Secchi, 2007; Smith, 2003) others alluded that it should include the society at large (Brown & Dacin, 1997; Kotler & Lee, 2005; Lee, 2008).

Globally, companies are increasingly being pressured by stakeholders to be socially responsible. Close collaboration with the environment is a major objective. Pressure was exerted on management to consume resources effectively and minimize environmental impacts. The International Organization for Standardization (ISO) developed ISO 26000 which contains 7 core subjects of social responsibility, one of which is environmental standards which firms can follow, including a strategy for environmental preservation, standards for consumption of natural resources, activities for environmental preservation, and standards for managerial minimization of negative impacts on the environment.

Environmental management is a major objective of stakeholders, both inside and outside companies, in particular multinational companies, as good environmental management directly benefits them. Business environment management is used as a commercial strategy whose effectiveness must be greater than that of competition. Survey results have shown that competitive advantage is a major motivator for companies to adopt ecological and environmental social responsibility. In addition, environmental practices resulting from environmental management also influence economic performance.

2.1.1 Competitive Performance Concept

Competitive performance is the organizational ability of management to gain an advantage over other organizations based on sensitivity to change, in particular the ability to meet client needs. Businesses need to be concerned about changes in the impact of both internal and external globalization and cannot allow things to happen on their own, but instead need to actively deal with changes. Otherwise, the company could not survive and compete successfully with its competitors. Nsikan,, Umoh, and Bariate,,(2015) defined Corporate performance as a result of management policy set forth at the beginning, of targeted plans, and of operational business strategies which can be supervised and measured by customers through satisfaction, sales, earnings, and other operational issues. A companies' operational performance helps the company develop in the face of emerging competition from old and new competitors to enhance the company's competitive edge. Previous studies of environmental performance and competitive performance have described a positive relation between these two variables, while other studies have reported a negative relationship. These differing outcomes are due to differences in the variables chosen to measure environmental and competitive performance. (Ogunsanwo, & Ajayi, 2018)

In business, competition encourage most companies to develop strategies and impose policies in order to compete with other companies. It would seem that competition is essential to the efficiency of companies, in order to put a company before its competitors by efficient use of resources at the least cost, that is, giving the business a sustainable advantage (Nnamani, Onyekwelu,& Ugwu, 2017) .There are core resources that a firm can acquire and/or control to support its production advantages over its competitors, for example: human resources, financial resources, physical resources (raw materials), technology, communication systems, and marketing information. As well, there are intangible factors that companies can use to develop business strategies, e.g. the capacity for change, the character of the organization and the administrative structure of the company. These factors may be used to enhance effectiveness.

Resolutions of a study Nsikan et al, (2015) and further backed by other study Nnamani et al, (2017) indicate that competitive performance is a consequence of the ability of a clientele to use limited resources to attain the maximum benefits while receiving a minimum impact on the surroundings. Using resources and energy ineffectively and inefficiently could be thought unjust and unethical as those resources, which have been amassing over a long period of time, in fact belong to others. Many studies have confirmed that competitiveness is positively related to corporate performance, particularly financial performance (Ogunsanwo et al,2018; Ohiokha,Odion &Akhalumeh,2016) However, financial performance alone is not a sufficient measure of competitiveness. There are other factors, such as quality of employees, proper management, and productivity, which are also important. In this research, we used the two-dimensional measure of competitive performance which includes financial performance (FIP), proxied by financial information as a measure, such as: sales, costs, profits received, and market share and competitive differences potential (CDP) which measures different types of marketing and technologies used by an organization have an edge over competitors, e.g., customer satisfaction, product and service quality, and technological advantage.

2.1.2 Corporate Social Responsibility and competitive performance.

Social and environmental performance is one of the company's *Corporate Social Responsibility (*CSR), which has the potential to positively impact an organization's economic potential. Companies that practice proper environmental management can improve their performance in terms of efficiency and output. The business themselves can get higher quality goods and services, achieve higher market share, increase their ability to enter new markets, augment employee satisfaction, and become closer to the local community (Oladimeji,& Ogunshola,2017). The results of a company's appropriate environmental performance may include greater capacity to respond to customer expectations and improved customer relations (Oladeimeji et al,2017). Businesses with improved environmental management have a competitive advantage over those that do not.

Literature shows that environmental performance is strongly linked to corporate performance and study of Ohiokha et al, (2016);Nnamani et al,(2017);Nsikan et al,(2015) investigated the relationship between environmental commitment and business performance revealed a strategic relationship between two variables: relationship marketing and branding. According to the study, environmental performance has a direct positive influence on a company's competitive performance, whereas the company's image is an intermediary variable between the company's environmental performance and its performance. In the area of environmental performance measurement, the concept of creating indicators was explored (Elizaveta,2010). They use three components to measure environmental performance: reducing or eliminating hazardous waste (HRW), reducing environmental consumption (LEC), and improving environmental compliance (IEC). On the basis of this components, the first hypothesis is expressed as follows:

2.1.3 Corporate reputation and competitive performance

Businesses, through their internal and external corporate reputation, can create good perceptions among customers, target markets, and especially stakeholders Boafo,et al,(2016); Akinleye et al,(2017) which are unrelated to attributes of the business' product. The image of the company is perceived by customers, the general public and company personnel with respect to the management of the company for the benefit of the public, corporate reputation can be measured by customer perspectives as well as commercial activity and employee participation. Two factors come into play: 1) a functional factor that is tangible, and 2) an emotional factor that is spiritual and intangible. The reputation is shaped by feelings and attitudes.

Based on a related subject of environmental operation and corporate reputation, previous studies Adebisi and Akinmadelo, (2014);Amposah-Tawiah et al,(2011) found that corporate reputation is an important resource, an intangible asset which serves the business increase the value of its merchandise. It cannot be emulated by competitors as each company has its own environment and its own nature of the business aspects which depended on management capacity. A further study Muiahid et al,(2014) found that the company's reputation was an intermediate variable between environmental performance and the competitive performance of business organizations. For example, by saving energy, an organization not only helps reduce costs, but also enhances the image of the organization in the eyes of executives, employees and clients.

An organisation's commitment to preserving the environment has been shown to have a positive effect on its image Nnamani et al, (2017). Often the image and the reputation of an organization are the same as seen from the customer’s perspective Nguyen et al, (2019) as measure by the activities and behaviors of customers, which lead to improving the image and enhancing the reputation of the establishment. A green organizational image is linked to its attitude towards the environment and other ecological characteristics that are recognizable by the organization's stakeholder’s Corporate reputation is a contemplation of the opinions of those affected in the dimension of reputation and credibility green marketing concept that systems can use in product evolution to create a distinct advantage of the product Mirfazli, (2018). The icon of a company is valued by the perceived attitudes towards the surroundings and the ecological characteristics that stakeholders perceive in relation to the dimensions of reputation and ecological reliability. Many scholars Gbam et al, (2017);Kanwal et al,(2013);Kotler et al,(2005) have measured corporate reputation in 3 dimensions, namely, reputation and credibility (REC), corporate social and environmental responsibility (CSER), and the spirit of a friendly organization environment (EFA).

A study Kotle and Lee,(2005) on the relationship between corporate reputation and competitive performance among SMEs found that corporate reputation has a mediating effect between the environmental performance and the competitive performance of a business. A classic sample is conservation of energy which reduces production costs while reflecting well on management from the viewpoint of stakeholders. It has a positive effect on corporate reputation and the reputation of the business for environmental preservation, something which provides a business advantage over competitors. Another study Mirfazli, (2018) found a relationship between corporate reputation and competitive performance. The appropriateness of a green business management image is dependent upon the industry in which a business operates. Making a positive environmental reputation of the company for stakeholders has become indispensable. If an organization operates in an environmentally sensitive industry which has business activities that are important to society and to the environment such as tourism, energy, iron and paper processing, and other industries that can potentially pollute the environment for those organizations both internal and external communication play an important role in improving the image of the organization Diffey, (2017). A positive corporate reputation may act as a sign of a company's commitment to environmental protection for its key players. It is also a tool for improving a company's environmental legitimacy, reputation and profitability.

2.1.4 Environmental Performance, Corporate reputation, and Competitive Performance

A study Elizaveta, (2010) reported that environmental performance is a major factor influencing competition in business, with a positive close relationship between economic performance and strategic management in the development of standardization of prevention and resolving of problems linked to the surroundings. The link between the cost of production and the cost to the environment of the production process is affected by the sustainability of development policy both directly, economic performance, and indirectly via corporate reputation and corporate reputation Gbam,(2017). Increasing the environmental awareness of a business which results in increase costs may create conflict indirectly with customer needs the course of higher product price but, at the same time, it may bear the corporate reputation.

The proponents of CSR argued that it is laced with numerous benefits including: increasing customer loyalty, improved public image, better access to financial credits, enhanced brand name, greater trust and confidence of stakeholders, motivated community, and safer or healthier workplace, among others (Diffey, 2007; Elizaveta, 2010; Mirfazli, 2008; Tuodolo, 2009). Specifically,Tapang and Bassey (2017) argued that CSR-performing firms tend to enjoy better long run corporate performance mostly stemming from the support, kindness, peace and tranquillity their operating environment affords them. However, the degree or volume of CSR varies from company to company and community to community. The size and degree of CSR are often determined by the legal framework, firm's product or service type (environmentally detrimental product or service firms are likely to be required to carry out more CSR), business sector, firm or company size, economic situations in the host community and geographical location, among other (Adeyanju, 2012). Given the increasing inability of the government (especially those in developing economies) to single-handedly tackle the economic and environmental problems of its citizens, CSR has been identified as a viable option through which the private sector can help partner with the government to shoulder the responsibilities of growth and development of the economy. Accordingly, the burgeoning socio-economic needs of Nigeria are so numerous that corporate organizations must intervene to help salvage the economic situations in Nigeria. Interestingly, CSR remains one of the strategic ways through which this could be attained. Many telecommunication companies in Nigeria have been exploring this channel in a bid to have competitive edge over their competitors, expand their customer base and boost their profitability. However, most of the CSR activities of these telecommunication firms are adjudged to be with ulterior motives rather than from philanthropic and ethical perspectives (Amposah-Tawiah & Dartey-Baah, 2011).

2.1.5 Dimensions of Competitive Edge Achievement:

- **Flexibility**: The Company's ability to provide a variety of products in a timely manner and the company's power to acquire existing products and improve its operations to extend new products that fit the demands and desires of customers (Diffey, 2017). It is the company's ability to change operations to other methods, whether in performance or time product that includes products flexibility, mix, volume, and delivery (Tapang, & Bassey, 2017), and flexibility is usually related to different operations in the company that enables it to respond rapidly to the needs and desires of customers. (Tsoutsoura,2004) indicates that flexibility is the ability of the organization to respond rapidly to changes in the characteristics of the product's design or modifications related to the size of customer's orders and the multiplicity of their desires.

- **Creativity**: Generating useful ways and methods for the do business, therefore creative decision is a decision that carries within it solutions to an existing problem in a unique and a new way. It is the production of ideas, decisions and behaviors that are uncommon but not unusual (Smith, 2013). Hereby, it must be emphasized that the human factor generates ideas that may help the organization to gain a competitive advantage that distinguishes it from its competitors during a certain period.
- **Quality**: The ability to offer products and services at the lowest cost and free of defects, and to ensure the achievement of discrimination to the organization under the existing competition in the market and represent the overall attributes and characteristics of the product and the service that meets the needs of customers (Olaroyeke,& Nasieku, 2015). Quality is known as one of the most important factors for the survival and growth of the organization and to maintain its competitiveness.
- **Cost**: Cost is one of the important variables in achieving competitive advantage by reducing the cost of production in a percentage that achieves the desires of a wide range of customers by reducing the total cost of service products, with the need to realize that the strategic goal of reducing cost is not absolute, but according to the governed conditions and regulations (Secchi 2007). Therefore, the organization that adopts the least cost should focus on the production process, starting from the suppliers and the ending with the arrival of the product to customers, and control over all products and costs associated with production, and to provide new value-inexpensive services.
- **Differentiation**: Differentiation represents creating a product or a unique service to offer superior value to customers, and works in the habit to highlight the unique features of the product or service and provide additional value to customers so that the client is willing to pay the higher value for the product or the service (Tapang, 2017). Organizations seek to provide products or services that are unique and distinguished from other organizations, which give an advantage in different products or services which earns the loyalty of their customers. Therefore, organizations resort to cutting-edge technology in their products or making changes depending on the customer's desire as a kind of discrimination that gives it a competitive advantage and thus achieve the demand which is characterized by growth that leads to profitability (Tuodolo, 2009)

2.2. THEORETICAL REVIEW

The construct of this study were based on Stakeholder Theory and Managerial Theory. Stakeholder theory arises out of the complex relationships between the firm and the environment. Stakeholder theory emphasizes keeping a balance among all stakeholders, thereby working for the welfare of all. A narrow definition of stakeholder describes a group that is important to the success and survival of the organization, and a broader definition includes an association of members who can influence or are influenced by the organization (Lee, 2008).The stakeholder approach was developed as one of the strategies to better manage the business. This is also said to be a way of understanding reality to manage a company's socially responsible behaviour. The stakeholder approach also considers a company to be an interconnected network of different interests where self-generation and community creation occur interdependently; and individuals behave altruistically. Based on the analysis of Secchi, (2007), the stakeholder approach forms part of integrative and ethical theories, where the first focuses on integrating social claims, and the second on the right thing to do in order to achieve a good society. These are backed up by the work of Lee, (2008) where balances among the pastimes of the stakeholders are the stresses; and the work of Freeman and Phillips (2002) that considers fiduciary duties towards stakeholders of the firms, respectively.

More so, **Managerial Theory were considered based on the fact that the concept** focuses on business management in which the company addresses CSR internally. That's the difference between the utilitarian view and the managerial view of CSR (Philip and Sosodia, 2020). This indicates that everything external to the corporation is conducted into account for organizational decision making. Managerial theories have been split into three sub-groups: 1) Corporate social performance (CSP); 2) Social accountability, auditing and reporting (SAAR), and 3) Social responsibility for multinationals. The CSP sets out to measure the contribution of the social variable to economic performance. Secchi (2005) states that the SAAR is strictly linked to contributions to social performance through accounting, audit and reporting processes. SAAR means a company is accountable for what it does. In doing so, businesses are controlled and regulated as part of their core business, while at the same time being accountable to the relevant community.

2.3 EMPRIRCAL REVIEW

Sarwar Uddin *et al.* (2012) examined Corporate Social Responsibility and Financial Performance Linkage-Evidence from the Banking Sector of Bangladesh and made use of T.Test, The results of the study revealed positive and significant effect between corporate social performance on competitiveness of SMEs, Dartey-Baah, (2011) carried out similar research on the effect of Corporate social responsibility on social benefit of some selected companies in France while he made use of static panel data system, the findings discovered that CSR has significant effect on competitiveness of SMEs also Story and Castanheira,(2019)investigated Impact of Corporate Social Responsibility on product performance of selected money deposit bank with static panel, the study also discovered that CSR has a great impact on the society by adding to the infrastructure and development of the society .Olayinka and Temitope (2011) linked the relationship between CSR and financial performance in developing Economies with qualitative research method and the result showed that CSR has a positive and significant relationship with financial performance measures. Tuodolo, (2009) revealed a significant link between composition responsibility practices and the performance of Serbian small-scale enterprises based on the time series result, According to Mirfazli, (2008) on the impact of corporate social responsibility on organization performance, the result revealed that firm can achieve high financial yield by proactively making progress in their corporate social responsibility program .

Elizaveta,,(2010)carried out a research on the impact of corporate social responsibility on performance using time series and ordinary least square the result revealed that there is positive and significant impact of corporate social responsibility on firm performance. Italian SMEs perceived social responsibility contributed to the growth of business value by proven business image ensuring customers loyalty and Hanson relationship with workers and the community at large. Miller and Besser,(2011)carried out a research on corporate social responsibility and firm performance, the result of the finding reflect a mix results which described a definite relationship between corporate social responsibility and small-scale enterprises performance, On the contrary, Folarin et al (2014) looked at corporate social responsibility and organizational profitability: an empirical study by Backley bank(2006-2012) with the common leasehold location, the result showed that there is an inverse relation between CSR and competitive performance . Along the same vein Fiori and Izzo, (2007) carried out a research on the impact of voluntary disclosure of CSR on stock prices of Italian listed companies using static panel, th results indicate that the disclosure of CSR policies (particularly those referred to employees) leads to higher stock prices because of the prevalence of a sound perception of the marketplace. Ali et al, (2010) investigated the CSR behaviour of Pakistani consumers with an inter-corporate survey enterprise in Pakistan the result revealed that the CSR consume their profit if invested on social and environmental benefit Pakistan. Servaes and Tamayi (2012) also conducted research on the impact of CSR on business value based on the role of customer awareness using a standard rental square.The result reflected that corporate social responsibility has negative impact corporate governance through their performance.

3. METHODOLOGY

The study adopted a cross-sectional survey design due to the use of primary data. For this purpose, a simple stratified random sampling technique was used. The study assumed the role of qualitative information which include coded (scale) data from copies of the questionnaire administered, while ordinary least square regression and descriptive statistics were employed to examine the theories. The population included in this study was some of the employees of three giants Telecommunication companies in Nigeria MTN, GLO and Airtel. Simple random sampling technique was employed to select sample respondents from staff of MTN, GLO and Airtel as representative of the total population of all Telecommunication companies which serves as the panacea for their corporate social responsibility competitive impact in the society. Hence, the sampling of the study includes sixty-three (63) members from each of the following three (3) categories of MTN, GLO and Airtel (i.e. 25 times 3:75) copies of the survey in Likert format are distributed in the field. One hundred and ninety (190) questionnaire were distributed. The collected data were analysis using Descriptive statistic and inferential analysis.

4. RESULTS AND DISCUSSION

Table 1a. Frequencies and the percentages of Gender

Gender	**Freq.**	**%**
Male	140	64.0
Female	38	36.0
Total	178	100

Source: *Author's computation* (2020)

Table 1b. Frequencies and the Percentages of Company and Academic Education

Company	**Frequency .**	**%**	**Academic education.**	**Frequency**	**%**
MTN	75	53.6	Bsc.	113	70.4
GLO	55	20.9	Master	47	20.7
Airtel	48	15.5	Ph.D	18	8.9
Total	178	100.0	Total	178	100

Source: *Author's computation* (2020)

Table 1c. Frequencies and The Percentages of Age and Experience

Age	**Freq**	**%**	**Experience**	**Freq**	**%**
less than 30	53	21.7	Less than 5 years	57	29.6
30- less than 40	78	54.15	5 years- less than 10 years	41	33.4
40- less than 50	32	18.0	10 years and less than 15 years	54	26.7
50 and above	15	6.15	15 years and more	26	10.4
Total	178	100	Total	178	100

Source: *Author's computation* (2020)

From the table 1a,b,c. The different characteristics of the study sample, which shows that the proportion of males has reached (6%), and also shows that the largest percentage (70.4%) of the study sample is of the bachelor's holders. In terms of age, it has been shown that the category (30- less than 40 years) is the largest category and reached (54.15%). Regarding the experience, it has been shown that (33.4%) of the sample have the expertise of (5- less than 10 years).

Table 2: Regression Coefficient of Corporate Social Responsibility and Competitive Performance

Factor	Coefficient	T-Stat	P-value	Significant Level	Decision
Competitive Performance	0.617	4.6947	0.004	5%	Accept H_A, Reject H_0

Source: *Author's computation (2020)****Predictors: (Constant), Competitive Performance*
**Dependent Variable: Discretionary, Economic, Ethic, Legal.*

(H_{01}): Corporate Social Responsibility has no Significant Impact on Competitive Performance in Nigeria*,*

In order to test the impact of corporate social responsibility on competitive performance, Hypotheses_1 (H_{01}) was formulated. Hypotheses_1 (H_{01}) relates to Research question $_1$ with respect The measurement scale of the data collected from the field was co-integrated. To establish whether or not corporate social responsibility have significant impact on competitive performance in Nigeria, Co-integration (long and short run relationship) results were relied upon in testing the research hypotheses of this study. The result show that (F= 67.770), with (Sig. = 0.000), on (Pv= 4), which means that A significant regression. It is seen from the Coefficient table that (beta = -.483-), (t= -3.579-), at (Sig. =0 .00) for economic responsibility, and from Legal responsibility (beta = 0.878), (t= 6.270), at (Sig.=0 .00), and from Ethic responsibility (beta = 0.272), (t= 3.366), at (Sig.=0 .001), and from Discretionary responsibility (beta = 0.153), (t= 1.806), at (Sig.= 0.033), This confirms that A significant Coefficient, for Corporate social responsibility and the result revealed that there is a significant correlation which indicates that the model gives a very significant improvement over the baseline intercept-only model. For instance, there is a significant co-integration (short and long run relationship) which indicates that co-integration the Statistic 6.7770 and level of significant is 0.004 (< 0.5). Therefore, the Hypotheses (H_0) which states that there is significant relationship between corporate social responsibility and competitive performance is Accepted.

Decision Rule: Given the decision criteria to reject H_O if the Statistic is greater than 0.05 Table above shows a probability of 0.004<0.5. We accept the alternative hypothesis. Therefore, the Hypotheses (H_0) which states that there is significant relationship corporate social responsibility and competitive performance in Nigeria is accepted.

Hypotheses II

Summary Corporate Social Responsibility and Company Reputation

Factor	Coefficient	F-Stat	P-value	Significant Level	Decision
Company Reputation	0.933	1.056	0.004	0.4%	Accept H_A, Reject H_0

Source: *Author's computation (2020)*Predictors: (Constant), Competitive Performance*
**Dependent Variable: Discretionary, Economic, Ethic, Legal..*

(H_{02}): Corporate Social Responsibility has no Significant Impact On Company Reputation In Nigeria,

In order to test the impact of corporate social responsibility on company reputation, Hypotheses_2 (H_{02}) was formulated. Hypotheses_2 (H_{02}) relates to Research question_2 with respect The measurement scale of the data collected from the field was co-integrated. To establish whether or not corporate social responsibility have significant impact on company reputation in Nigeria, Co-integration (long and short run relationship) results were relied upon in testing the research hypotheses of this study. Because Sum of Squares in Between Groups = 0.933, and F= 1.056, at (Sig= 0.350). Therefore, null hypothesis is accepted, which says: There is no significant difference at level (≤ 0.05) of Competitive Performance on Corporate Reputation on from Telecommunication Companies. The result revealed that there is a significant correlation which indicates that the model gives a very significant improvement over the baseline intercept-only model. For instance, there is a significant co-integration (short and long run relationship) which indicates that co-integration the coefficient is 0.933 and level of significant is 0.004 (< 0.5). Therefore, the Hypotheses (H_0) which states that there is significant relationship between corporate social responsibility and company reputation is Accepted.

Decision Rule: Given the decision criteria to reject H_O if the coefficient is greater than the level of significant 0.35. Table above shows a probability of 0.004<0.5. We accept the alternative hypothesis. Therefore, the Hypotheses (H_0) which states that there is significant relationship corporate social responsibility and company reputation in Nigeria is accepted.

Collectivelly, results revealed that Corporate Social Responsibility have positive impact on Competitive Performance in Telecommunication Companies. This outcome is consistent with the (Aldoury, 2014), which showed that there is a statistically significant effect of the corporate social responsibility in attaining competitive priorities in the Telecommunication as this boost he moral of customer for more patronage. It also agreed with (Servaes & Tamayo, 2012), which confirmed that the corporate social responsibility is associated with high customer satisfaction as this enhance more corporate value to the organization. It also agreed with (Rahimi etal., 2012), which concluded that the focus on corporate social responsibility is the ability to contribute to the social environment which they operate their business and which in return add value to the organization. It also agreed with (Ioannou & Serafeim, 2010b), which reached that the countries interests in social standards are as a potential engine to the organizations' performance. It also agreed with (Doris & Rune, 2011) which showed that the companies that participate in social and environmental responsibility can achieve competitive advantage. Also differed from the results of

(Sabir etal., 2012), which reached to the existence of failures for the companies in the interest of social responsibility in terms that taking interest in strategic planning is done without concerning on social responsibility.

5. **Conclusion and Recommendations**

This study examined the influence of Corporate Social Responsibility (CRS) on the competitive performance of multinational companies engaged in mediation on the telecommunications company in Nigeria. The study concluded that corporate social responsibility positively and significantly influences competitive performance and is equally statistically significant.

The study has demonstrated that a statistically significant relationship exists between corporate social responsibility and competitive performance, company reputation through social and environmental activities which they involve in the environment which they operate their business. Telecommunication industry in Nigeria is a highly competitive industry which anyone one of them can go extra length to increase their customer base in other to have an edge over their contemporary. The choice of philanthropist responsibility becomes an option by showing their impact on their society. It indicates that the participation of different companies in CSR leads to competitive performance. This includes environmental awareness, scholarships, funding for charitable causes, transparent recruitment practices, and balancing work and family roles. Thus, the following recommendations were made:

- The activities, products and services of the organization should be eco-friendly. .
- Management should create an enabling business environment where there is respect for sociocultural values and societal norms, equal chances and approach for all sexes, fairness and integrity in dealing with employees and customers, transparency and fairness to members of the public and employ a merit basis for granting contracts.
- Also management should improve its record of environment activities by carrying out workplace safety initiatives, enhance the health of community dwellers, liberal education and grants and aids.

.

REFERENCES

Adebisi, S. A., & Akinmadelo, T. (2014). Building winning strategy for competitive performance through corporate social responsibility: An X-Ray Of Mtn Nigeria. *Management Strategies Journal*, *Constantin Brancoveanu University*, *24*(2), 48-61.

Adeyanju, O. D. (2012). An assessment of the impact of corporate social responsibility on Nigerian society: The examples of banking and communication industries. *Universal Journal of Marketing and Business Research, 1*(1), 017-043.

Akinleye, G. T., & Adedayo, T. F. (2017). Impact of corporate social responsibility on the profitability of multinational companies in Nigeria.

Global Journal of Management and Business Research: Accounting and Auditing, 17(3), 27-35.

Amposah-Tawiah, K., & Dartey-Baah, K. (2011). Corporate social responsibility in ghana. *International Journal of Business and Social Science, 2*(17), 107-112.

Boafo, N. D., & Kokuma, D. A. (2016). The impact of corporate social responsibility on organisational performance: A case study of vodafone Ghana limited. *European Journal of Business and Management, 8*(22), 46-57.

Brown, T. J., & Dacin, P. A. (1997). The company and the product: Corporate associations and consumer product responses. *Journal of Marketing, 61*(1), 68–84.Available at: https://doi.org/10.2307/1252190.

Diffey, G. (2017). CSR, a risky business-risk management and CSR. Retrieved from: https://www.fundacionseres.org/lists/informes/attachments/1109/csr-a-risky-business.pdf.

Elizaveta, G. (2010). Corporate social responsibility in the context of youth summit. Retrieved from: http://www.generationeurope.eu/forum/category/idea-incubator.

Freeman, R. E., & Phillips, R. A. (2002). Stakeholders theory: A libertarian defence. *Business Ethics and Quarterly, 12*(3), 331-349.

Gbam, B., & Dedi, H. M. (2017). Effects of corporate social responsibility on organizational performance: A study of Nigeria's telecommunication industry. *Journal of Research in Humanities and Social Science, 5*(5), 55-63.

Kanwal, M., Khanam, F., Nasreen, S., & Hameed, S. (2013). Impact of corporate social responsibility on the firm's financial performance. *IOSR Journal of Business and Management, 14*(5), 67-74.

Korkchi, S., & Rombaut, A. (2007). *Corporate social responsibility: A case study on private and public corporations in Sweden.* Bachelor Thesis, Institution for Business Administration and Economics, South Stockholm University- Södertörn School of Economics and Business Studies. Retrieved from Retrieved from http://www.diva-portal.org/smash/get/diva2:16710/fulltext01

Kotler, P., & Lee, N. (2005). *Corporate social responsibility: Doing the most good for your company and your cause*. Hoboken, New Jersey: John Wiley & Sons, Inc.

Lee, M. P. (2008). Review of the theories of corporate social responsibility: Its evolutionary path and road ahead. *International Journal of Management Reviews, 10*(1), 53-73.Available at: https://doi.org/10.1111/j.1468-2370.2007.00226.x.

Mirfazli, E. (2018). Evaluate corporate social responsibility disclosure annual Report companies in multifarious group of industry members of Jakarta Stock Exchange, Indonesia. *Social Responsibility Journal, 4*(3), 11-30.

Mujahid, M., & Abdullah, A. (2014). Impact of corporate social responsibility on firms financial performance and shareholders wealth. *European Journal of Business and Management, 6*(31), 181-187.

Nguyen, H. T., Hoang, T. G., & Luu, H. (2019). Corporate social responsibility in vietnam: Opportunities and innovation experienced by multinational corporation subsidiaries. *Social Responsibility Journal, 16*(6), 771-792.Available at: https://doi.org/10.1108/srj-022019-0082

Nnamani, J. N., Onyekwelu, U. L., & Ugwu, O. K. (2017). Effect of sustainability accounting and reporting on financial performance of firms in Nigeria Brewery Sector. *European Journal of Business and Innovation Research, 5*(1), 1-15.

Nsikan, J. E., Umoh, V. A., & Bariate, M. (2015). Corporate social responsibility and mobile telecommunication competitiveness in Nigeria: The Case of MTN Nigeria. *American Journal of Industrial and Business Management*, *5*(8), 527-537.

Ogunsanwo, O. F., & Ajayi, I. E. (2018). Corporate social responsibility on the performance of private telecommunication in Nigeria. *Canadian Social Science*, *14*(8), 45-54.

Ohiokha, F. I., Odion, O. A., & Akhalumeh, P. B. (2016). Corporate social responsibility and corporate financial performance: The Nigerian experience. *International Journal of Accounting Research*, *2*(10), 34-43.

Oladimeji, M. S., Adebayo, L. A., & Ogunshola, B. G. (2017). Effect of corporate social responsibility on customers' loyalty and retention. *Journal of Management Research, 9*(1), 1-7.

Olaroyeke, R. T., & Nasieku, T. (2015). Effect of corporate social responsibility on performance of manufacturing companies in Nigeria. *International Journal of Current Advanced Research*, *4*(8), 228-233.

Secchi, D. (2007). Utilitarian, managerial and rational theories of corporate social responsibility. *International Journal of Management Review, 9*(4), 347-373.Available at: https://doi.org/10.1111/j.1468-2370.2007.00215.x.

Smith, N. C. (2013). Corporate social responsibility: Whether or how? *California Management Review, 45*(4), 52-76.Available at: https://doi.org/10.2307/41166188.

Tapang, A. T., & Bassey, E. B. (2017). Effect of corporate social responsibility performance on stakeholder's perception of telecommunication companies In Nigeria A Study of MTN, Globalcom & Etisalat. *IOSR Journal of Business and Management, 19*(6), 39-55.Available at: https://doi.org/10.9790/487x-1906053955.

Tsoutsoura, M. (2004). Corporate social responsibility and financial performance. Hass School Business, University of California at Berkeley, Applied Financial Report.

Tuodolo, F. (2009). Corporate social responsibility: Between civil society and the oil Industry in the developing world. *ACME: An International Journal for Critical Geographies, 8*(3), 530-541.

Wael, J. A. (2014). The effect of corporate social responsibility toward the local community and employees on orange telecom company profit. *International Journal of Humanities and Social Science, 4*(13), 198-203.