CORPORATE SOCIAL RESPONSIBILITY AND ORGANIZATIONAL PERFORMANCE IN UGANDA. A CASE STUDY OF TOTAL KAMPALA LIMITED

BY

OSEGHE MICHAEL

BIB/40574/133/DF

A RESEARCH REPORT SUBMITTED TO THE COLLEGE OF APPLIED ECONOMICS AND MANAGEMENT IN PARTIAL FULFILLMENT FOR THE AWARD OF BACHELORS DEGREE IN INTERNATIONAL BUSINESS ADMINISTRATION OF KAMPALA INTERNATIONAL UNIVERSITY

JUNE, 2016

DECLARATION

I **OSEGHE MICHAEL** declare that this research project is a result of my own efforts. To the best of my knowledge, it is original and no part of this document has been submitted to any university or institution for any academic awards.

CANDIDATE'S SIGNATURE.....

OSEGHE MICHAEL

BIB/40574/133/DF

DATE: 17-06-2016

APPROVAL

This is to declare that this research project has been done by **OSEGHE MICHAEL** under my supervision and submitted to the College of applied economics and management for examination with my approval.

SIGNATURE.....

MR. MUGUME TOM

(SUPERVISOR)

DATE.....17/06/2016.....

DEDICATION

I dedicate this internship report to Mr. and Mrs. Miracle Richard Ogbutah, and My Lovely Late Brother, Prince Christopher Duku (C:K)

ACKNOWLEDGEMENTS

Thanks to Almighty God for the wonderful things he has done for me during the process of pursuing this course, reaching this stage would not have been possible without the Almighty God mercy and indeed taking every opportunity that came on my way as a source of learning with my lecturers; this has contributed to what I am today.

I would like to acknowledge my family and friends especially my dearest mother Kesiena Emiuweme for her support and prayers. Words alone cannot quantify the love you have being showing me since the day you gave birth to me till this moment of completing my bachelors degree program. May almighty God continue to bless you and continue to keep you strong and healthy for me.

Sincere thanks go to my supervisor Mr. Mugume Tom for all his tireless efforts he rendered to me during the hard times of this research thank you so much may God bless you so much.

I thank Kampala International University for giving me the opportunity to partake in such an experience.

I also thank Mr. Okitiakpe Oseremo, Honorable Philip adheke, Barrister Austin Nonen Oboroegbeyi. Mr. Oghenekevwe Ichipi, Mr. Ovouke Oberiko, Honorable S.O Samuel Mariere and Barrister Khanoba James Kudi and lastly, I also convey my thanks to all my family members and friends both for their support and their encouragement during my education. God bless you all.

Lastly but not least, I want to acknowledge and appreciate my entire course mate with whom I have struggled with to reach this level of education.

ACRONYMS

CSR	Corporate Social Responsibility
MNCs.	Multinational Companies
UNBS	Uganda National Bureau
EC	European commission
EVA	Economic Value Added
MVA	Market Value Added
R&D	Research and Development
CEO	Chief Executive Officer
CSP	Corporate Social Performance
CFP	Corporate Financial Performance

TABLE OF CONTENTS

Contents

LIST OF TABLE

ABSTRACT

The research established the relationship between Corporate social Responsibility and Organizational performance in Total Kampala Limited. The study was guided by the following objectives: 1)To determine the level of Corporate social Responsibility in Total Kampala Limited; 2) to determine the level of Organizational performance in Total Kampala Limited and 3) to establish whether there is a significant relationship between Corporate social Responsibility and Organizational performance in Total Kampala Limited. This study used descriptive correlational design that was in conjunction with quantitative approach. This design was used because the topic of study required extensive analysis and also needed to highlight the relationships that existed between different phenomena. The study used a target population of 115 out of which a sample size of 89 respondents respectively was got using Slovene's formula. Questionnaires were used for reaching respondents who were randomly selected to be part of the study and the data collected was organized and analyzed to generate information which came from the research. The study made the following findings from in terms of gender had males with 56.2%. The age of respondents, those between the age-brackets of 31-35 years were respondents with 44.6%, On the education level, it was manifested as follows: Degree were the majority with 45% Respondents' marital status, those who were married with 45%, The average mean score of all the scores in the level of Organizational performance was 2.66 interpreted as satisfactory meaning that it was moderate. The study recommends that Total Kampala limited sees Corporate Social Responsibility as an obligation to its host community, this supports that oil companies should carry out corporate social responsibility projects and not only should they practice Corporate Social Responsibility, they should carry it out adequately and appropriately in order to ensure sustainability, profitability and a high increase in productivity, thus, they will definitely experience the benefits that are inherent in the planning and implementation of Corporate Social Responsibility, Effective monitoring and evaluation by all stakeholders of Total Kampala Limited reduces the incidence of the company treating Corporate Social Responsibility with levity, community leaders/ representatives/ heads, opinion leaders and shareholders Total Uganda should consider in investing much in ethical activities then philanthropic as this will lead to improve in performance CSR environment has got insignificant impact on organization performance the researcher also recommends that further research should be done to concentrate on how corporate social responsibility can affect employee performance.

CHAPTER ONE

1.0 Introduction

This study will find out the effect of corporate social responsibility on organizational performance a case study of Total Kampala Limited. The chapter will present the background to the study, the statement of the problem, the purpose of the study and its objectives, the research questions, the study scope, significance and justification of study.

1.1 Backgrounds to the study

1.1.1 Historical Perspective

Corporate Social responsibility is an ethical theory that an entity, he it an organization or individual has an obligation to act to benefit society at large. Social responsibility is a duty every individual has to perform so as to maintain a balance between the economy and ecosystems. This responsibility can be passive, by avoiding engaging in socially harmful acts or active by performing activities that directly advance social goals. Many entities engage in social responsibility and spend a lot of money in their commitments to the community, workplace and market area in Uganda the government is picking up interest in social responsibility by recognizing investors on the basis of their social responsibility initiatives. Lord Holme and Richard Walts in the world organizational council for sustainable development publication making good organizational sense as "the continuing commitment by organizational to behave ethically and contribute to economic development while improving on quality of workplace and their families as well as the local community and society at large. In Uganda many scholars have carried out research on corporate social responsibility on what it entails such as Nkiko and Katamba (2010) though the volume of published research in the area of social responsibility in Uganda is still low with most of it focusing on organizational ethics. Institutions such as Uganda Chapter for Corporate Social Responsibility Initiatives ltd (UCCSRI) have undertaken research on social responsibility in Ugandan entities focusing on the perceptions approaches and needs of companies. Social responsibility is also done in developed world such as Europe, America. Canada, Asia and South America even in other African counties like Kenya. There are four forms of social responsibility namely legal, ethical, financial, and philanthropic responsibility.

The concept of corporate social responsibility (CSR) is not new; discussion about it began since the 1950s and has since continued to grow in importance and significance. It has been subjected to a lot debate, comment, and research. In spite of the seeming endless discussion about it, it has seen a lot of development in both academic and practitioner communities all over the world (Carroll and Shabana, 2010). CSR is a concept whereby firms commit to improve their environmental and social performance beyond legal obligations. It is a commitment to improve the well being of a community through discretionary organizational practices and contributions of corporate resources (Charkraborty (2010). It is the commitment of organizational to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve quality of life, in ways that are both good for organizational and good for development (Korkchi and Rombaut, 2006). Performing CSR is necessary for firms that want to be successful in the long run (Korkchi and Rombaut, 2006). Fundamentally, CSR internalizes all external consequences of an action, both its costs and benefits. The term CSR encompasses a variety of issues revolving around companies" interactions with society.

This study is motivated by the fact that as the global organizational world is getting more competitive by the day due to globalization and technological change, only the effective will continue to maintain the top position and gain competitive advantage.

1.1.2 Theoretical Perspective

The study will be based on the shareholders theory by Cheit (1964), which stipulates that management has a fiduciary duty to the owners or stockholders of a corporation and thus this duty takes priority over any other responsibilities and obligates it to focus on profit maximization alone. The belief of researchers in this group stems from the traditional neoclassical paradigm of the firm (Moir. 2001). A theory which reflects Adam Smith's notion of economic man, whose goal is to maximize the wealth of the firm, based on his contractual ditties to the owners (Cochran, et al 1991).

1.1.3 Contextual perspective

The study will be carried out by the researcher in Total Uganda located on Plot 4, 8th Street Industrial area in Kampala with Total as the case study of the research. Over the years,

organizations have come under criticism for contributing to major social problems like land, air and water pollution, congestion and unsustainable exploitation of raw materials. Porter and Kramer (2006). Narrates that organizations have become aware of the public expectations and struggling to enhance their image as socially responsible institutions and being able to help find and contribute solutions to major social, economic and environmental issues. According to Samuel and Sarir (1997). The mid 1990s was the watershed years for social responsibility issues. At this time, two leading multinational corporations were compelled by ethical market forces to reorient their organization attitudes. In 1995, Shell dumped its Brent Spar platform in the North Sea. Public agitation in Europe led to a 70% decline in sales in Germany over one fortnight. Nike, the shoe and apparel company faced declining sales as a result of a campaign against child labor and over the years, organizations have come under criticism for contributing to major social problems like land, air and water pollution, congestion and unsustainable exploitation of raw materials. Porter and Kramer (2006). Narrate that organization es have become aware of the public expectations and struggling to enhance their image as socially responsible institutions and being able to help find and contribute solutions to major social, economic and environmental issues. Suza, (2005). Suggests that Corporate Social Responsibility is when an organization strikes a balance between profitability and contributions to the societies in which they operate and being obligated to meet the expectations of stakeholders who are the source of the legitimacy of the organization. In other words, this suggests an organization keenly keeping a check on the so called 3Ps, that is, planet, people and profits so that at every level there is a clear trade off not to act to the detriment of one of the Ps. Maimunah, (2009). Argues that Corporate Social Responsibility involves working in partnership with local communities, socially sensitive investment, developing relationships with employees, customers and their families and involvement in activities for environmental conservation and sustainability. Nejati and Amran. (2009). Concur that to remain competitive, organization es need to be able to adapt to new demands from the market and the society in which they operate. Socially responsible organizations consider the full scope of their impact on communities, society and the environment when making decisions, balancing the needs of stakeholders with their objective of growth and profit making.

Managers and executives of Organizations have captured the concept of Corporate Social

Responsibility but the links between Corporate Social Responsibility performance and strategic management practices have seen little or no empirical verification in Kampala. Marsiglia and Falautano, (2005). Expound that the financial scandals and the drop of investors' confidence have made Corporate Social Responsibility Performance a major aspect in organizations' strategy. Fombrun et. al, (2000). Argue that a corporation's improvement in investors' trust, new market opportunities and positive reactions of capital markets can only be realized through involvement in Corporate Social Responsibility performance by continuously monitoring internal and external events and trends so that the required changes can be made as needed. A Organization must be able to identify and adapt to change. The purpose to adapt to change therefore makes a Organization to identify the strategies to pursue (Aluko et. al., 2004). Klein and Dawar (2004). Further observe that Corporate Social Responsibility performance has a lot of value to the corporation in the form of acting as an insurance policy against financial scandals and the drop of investor's confidence.

Corporate Social responsibility of Total Kampala

At Total Kampala, it is believed that the way to consolidate our social license to operate is to share our expertise and know-how, listen to our stakeholders and be a responsible corporate leader.

Total set its self to the following objectives:

Demonstrating strengthened respect for our stakeholders, by listening to them, involving them and maintaining ongoing dialogue.

- Being an accountable operator that is exemplary in our management of the impacts related to our activities.
- Promoting economic and social development in our host regions.
- Setting a benchmark for the promotion of access to energy. Total Uganda Annual report (2015)

To achieve these objectives, we have built a strategy that is aligned with our activities. It focuses on four areas and is applied by all of Total's marketing affiliates in Africa and the Middle East.

Road Safety, Every year, 7,500 Total-branded trucks travel some 1 million kilometers on Africa's roads. That makes improving road safety a priority for the Total community. A variety

of programs have been developed both internally and externally to improve safety for everyone. Total Uganda Annual report (2015)

Education, We also want to share our know-how and expertise in our host regions by forging partnerships with the universities that are educating the students who will be the Total managers of tomorrow. Total Uganda Annual report (2015)

Access to Energy, Access to energy is our organization and a key driver of economic, social and human development. As an energy specialist, we are committed to promoting and developing solar solutions for everyone. We are aiming to market 1 million solar lamps in Africa by 2017, primarily to address the needs of the poorest communities. Total Uganda Annual report (2015)

1.1.4 Conceptual perspective

Corporate social responsibility is an ethical theory that an entity, be it an organization or individual has an obligation to act to benefit society at large.

The European Commission defined Corporate Social Responsibility in 2006 as "A concept whereby companies integrate social and environmental concerns in their organization operations and in their interaction with their stakeholders on a voluntary basis".

However, Galbreath, (2010). Points out that the conceptual links between strategic management practices and Corporate Social Responsibility performance has little or no empirical verification. Campbell, (2007). Concurs that many researchers have centered on determining the contents of CSR activities instead of establishing the internal factors that may determine Corporate Social Responsibility performance. It is in view of this fact that this research paper puts an effort to fill gaps in the literature by responding to the call of Galbreath, (2010). To establish the effects of strategic management practices on Corporate Social Responsibility performance. Also to fill the gap by the studies done on the effect of strategic management practices on organizational financial performanceVerreynne, (2006).Therefore, this study will seek if strategic management practices are linked to CSR performance. This study will therefore consider strategic planning practices, strategic corporate governance practices, strategic competitive practices and strategic

total quality management practices as important factors determining Corporate Social Responsibility performance.

Corporate Social Responsibility is the continuing commitment by a organization to behave ethically and contribute to economic development while improving the quality of life of the work force and their families as well as of the local community and society at large (Moir, 2001). Strategic management need to integrate the economic, social and environmental effect in their operations. The concept of Corporate Social Responsibility means that organizations have moral, ethical, and philanthropic responsibilities in addition to their responsibilities to earn a fair return for investors and comply with the law. However, corporate executives have struggled with the issue of the firms responsibility is to provide maximum financial return to shareholders while others are of the belief that organization owes responsibility to a wide range of groups in the society. This has led to a number of theories attempting to explain Corporate Social Responsibility namely: shareholders theory, stakeholders' theory and social contracts theory.

1.2 Statement of the Problem

A socially responsible company supersedes its main objective of maximizing its shareholders wealth. It has to undertake social and environmental activities in society within which it carries out its operations through initiatives such as environment conservation, improving the quality of life of its employees and society in general and being transparent in its organizational operations. Jennifer (2006). There is no evidence about the relationship between corporate social responsibility and organization performance in Total Uganda, 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. Many companies in are drawn towards social responsibility because of the initiatives it brings. Total Uganda limited because of its social responsibility has to a greater extent failed to improve financial results and enjoy huge and increasing market share. The study sought to answer the above question. 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 selected commercial banks 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.

1.3 Purpose of the Study

The purpose of this study was to find out the effect of Strategic management on corporate social responsibility.

1.4 Objectives of the study

Specific objectives

The study sought to achieve the following objectives:

i. To establish the extent of corporate social responsibility at Total Kampala Limited
ii. To establish the level of organizational performance at Total Kampala Limited
iii. To establish the relationship between corporate social responsibility and organizational performance in Total Kampala Limited

1.5 Research question

The following research questions helped to guide the study;

i. What is the extent of corporate social responsibility at Total Kampala Limited
ii. What is the level of organizational performance at Total Kampala Limited
iii. What is the relationship between corporate social responsibility and organizational performance in Total Kampala Limited

1.6 Hypothesis

The researcher stated the following hypothesis that "there is no significant relationship between corporate social responsibility and organizational performance in Total Kampala limited

1.7 Scope of the study

1.7.1 Geographical scope

The study was confined to Total Kampala Limited located Plot at 4, 8th street industrial area, , Kampala, Uganda.

1.7.2 Content scope

The study covered corporate social responsibility and organizational performance

1.7.3 Time scope

The researcher considered the data for two years period of total Kampala Limited from 2012 - 2015. The study took a period of four months that was from February to June 2016

1.7.3 Theoretical scope

The study was guided by the shareholders theory by Cheit (1964), which stipulated that management has a fiduciary duty to the owners or stockholders of a corporation and thus this duty takes priority over any other responsibilities and obligates it to locus on profit maximization alone.

1.8 Significance of the Study

The research findings will benefit private and future investors who wish to invest in Uganda.

The research findings will benefit the future researcher who will wish to carry out research on the same related academic topic.

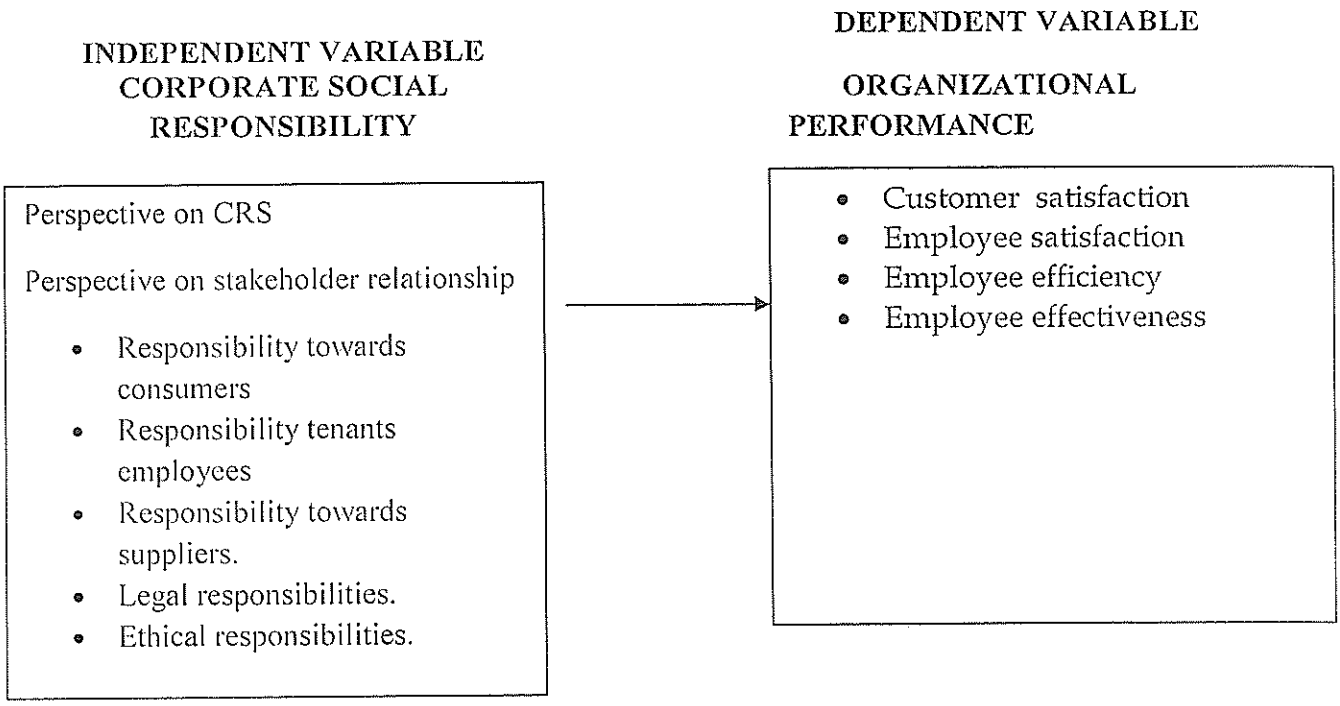
The researcher will get the opportunity to apply research skills and theory in practical setting.

Once the study is concluded the management staff and customers of Total Kampala Limited will use the findings to improve their ratings and understanding of strategic management and social responsibility in their work place.

The government and sector policy makers will use the findings of the study to design policies that strengthen strategic management and corporate social responsibility among organizations.

The findings of the study will help to bind the existing knowledge gap on the topic of corporate social responsibility and organizational performance.

1.8 Conceptual framework



Source: Aldehyyat, J & Anchor, J (2008). Strategic Planning tools and Techniques in Jordan: Awareness and use. Strategic change 17(7/8). 281-293

For this study with all the CSR performance indicators used, performance will tend to increase significantly as the level of strategic management practices increase. In conclusion, this study suggested that an efficient and effective corporate social responsibility system can increase organizational performance.

CHAPTER TWO
LITERATURE REVIEW

2.0 Introduction

The purpose of this literature review was to examine the issues, viewpoints and research associated with the effect of corporate social responsibility on sound investment. And this was done objectively

2.1 Theoretical review

Cheit (1964). Identified the New Deal as the impetus for the development of stakeholder theory. While previously only the effects of corporate actions on actual shareholders were considered, Freeman and Reed developed the theory that there are other groups whose needs should be considered as well, adding employees, customers, and society at large, among others, to the list of a firm's constituents: 'There are other groups to whom the corporation is responsible in addition to stockholders: those groups who have a stake in the actions of the corporation' (Freeman & Reed, 1983, p. 89). Donaldson and Preston, (1995). Justify the stakeholder theory of the firm from descriptive, instrumental, and normative viewpoints. Clearly, since society at large and subgroups of society (employees, customers) are considered to be stakeholders of the firm. CSR is justified.

The shareholders theory stipulates that management has a fiduciary duty to the owners or stockholders of a corporation and thus this duty takes priority over any other responsibilities and obligates it to locus on profit maximization alone. The belief of researchers in this group stems from the traditional neoclassical paradigm of the firm (Moir. 2001). A theory which reflects Adam Smith's notion of economic man, whose goal is to maximize the wealth of the firm, based on his contractual ditties to the owners (Brenner and Cochran, 1991).

This model of the firm was further popularized by Friedman (1970). Who argued that in a free economy, there is only one social responsibility of organization to use its resources and engage in activities designed to increase its profits so long as it stays within the rules game, which is to

engage in open and free competition, without deception or fraud. Milton Friedman contends that diverting corporations from the pursuit of profit makes the economic system less efficient. Organization's only social responsibility is to make money within the rules of the game. Private enterprises, therefore, should not be forced to undertake public responsibilities that properly belong to government (Friedman. (1970).

The rules of the game that friedman refers to are the elementary morality rules against deception. Force, and fraud which are intended to promote open and free competition. Friedman believes that hi allowing the market to operate with only the minimal restrictions necessary to prevent fraud and force, society maximizes its overall economic wellbeing. Pursuit of the profits is ii hat makes the free economy vibrant. Anything that dampens this kid of incentive or inhibits its economic goods (Shaw. 2008). The CSR theory that upholds this view has also been regarded as the stockholders model (Bruno and Nichols. 1990). This model identified that, based n the contractual agreement signed with the owners, management's responsibility is a legal one, and it equates with ethical and social responsibility.
However, this only profit oriented- organization approach has been heavily criticized by many researchers and has given way to the stakeholder vied. Shareholder's critics claim that organization es have other obligations besides making a profit.

The amount of literature available on CSR is massive and it continues to grow. Over the years the social involvement of corporations has increased. Earlier corporate entities mainly focused on their economic objectives; profitability, cost of production, margins etc. Corporate entities are now posed with the challenge pertaining to the social responsibility of organizational (Swapna, 2011). Companies can no longer satisfy just the needs of the investors, i.e. shareholder value. There are a number of persons or groups who influence the company. The company also influences these groups, which are called stakeholders. Aligned with above, today's corporations are operating in a more connected world, one that is improving their conception of their social responsibilities. International trade has led to new aspects on the relationships between organizational and society especially for the multinational companies (MNCs). As globalization accelerates and large corporations serve as global providers, these corporations have progressively recognized the benefits of providing CSR programs in their various locations. CSR

activities are now being undertaken throughout the globe. The scope of activities included in CSR programs is wide and subject to debate; however, most definitions include three key pillars of economic growth, ecological balance, and social progress. Elements within the framework of CSR include the adaptation of products and manufacturing processes to address social values (such as eliminating excess packaging), valuing human resources (such as personal development training and Occupational Health & Safety programs), improving environmental performance through recycling and pollution abatement (such as emission reductions), and supporting community organizations (such as by sponsoring a local sporting club) (Jones & Bartlett, 2009).

Carroll"s model provided four dimensions of societal expectations for socially responsible organizational behavior- economic, legal, ethical, and discretionary (philanthropic) i.e. CSR Pyramid (Korkchi and Rombaut, 2006). There are three main perspective of CSR concerning the point ethical organizational based on social values and the stakeholders long term interest (Alpana, 2014). This is the triple bottom line approach of CSR which states that organizations should respect its important parts namely people, planet and profit (the triple-P bottom line). A variation of the term is the triple-E bottom line (economic, ethical and environment). The corporation should care about the sake of all this three parts at the time of taking decision and performing activities. Some theories on which CSR are founded are discussed below

Stakeholder Theory

A very basic theory to CSR is stakeholder theory. It asserts that managers must satisfy a variety of constituents (e.g., workers, customers, suppliers, local community organizations) who can influence firm outcomes. The theory was originally detailed by Freeman in 1984. It attempts to identify numerous different factions within a society to whom an organization may have some responsibility. Developments on stakeholder theory that exemplify research and theorizing in this area include Donaldson and Preston (1995), Mitchell, Agle, and Wood (1997) and Phillips (2003).

Legitimacy Theory

Another theory from which CSR stems is legitimacy theory. The theory posits that organizationales are bound by the social contract in which the firms agree to perform various

socially desired actions in return for approval of its objectives and other rewards and this ultimately generates its continued existence. Legitimacy is defined as a generalized perception or assumption that the

actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions (Van der Laan, 2009). The theory implies that there is interaction between groups and society. Organizations are one part of society and they exist if they are considered legitimate by groups in society. Depending on an organization"s perception of its state or level of legitimacy, it may employ „legitimation" strategies (Laan, 2009) either to establish, extend, maintain or defend their legitimacy (Tilling, 2004) and control for potential, existing or perceived legitimacy gaps following legitimacy threats (Vourvachis, 2008). The theory implies that organizations seek to operate within what is considered accepted in society which is the essence of CSR. Stakeholder theory and legitimacy theory have developed from the broader political economy perspective. They both focus attention on the nexus between the organization and its operating environment despite the fact that they are different (Van der Laan, 2009).

Ethical Aspect

The ethical case for CSR, argues that corporations have a moral obligation to people and the planet which supersede the singular pursuit of profit. The ethical branch of stakeholder theory suggests that all stakeholders have the right to be treated fairly by an organization. The author of ethical theory is Immanuel Kant (1990). The ethic of CSR has been described as "the alignment of organizational operations with social values. It is not ethical to give attention only to shareholders and neglect employers" and customers" interest (Gotherstrom, 2012). In ethical stakeholder theory, the firm is a vehicle for coordinating stakeholder interests and management has a fiduciary relationship to all stakeholders: where interests" conflict, organizational is managed to attain optimal balance among them (Tilt, 2010).

Shareholder Theory

The shareholder theory proposed by Milton Friedman states that a company's only responsibility is to increase its profits. He argued that a company should have no "social responsibility" to the

public or society because its only concern is to increase profits for itself and for its shareholders. However, shareholders must rely on management to perform various functions as; managers may prioritize themselves in running of companies, which means that in actual fact, they do not create value for shareholders (Lazonick and O"sullivan, 2000). Furthermore, companies do not always have the knowledge or competence for different kinds of social and environmental projects. Resources are not used effectively when companies engage in different CSR activities (Henderson, 2001). The origin of the shareholder perspective is that most companies start from an owner initiative associated with risk. The owner or entrepreneur invests his or her resources in an idea, but without a guaranteed returns on investment whereas, the return to other stakeholders such as lenders, employees, suppliers, is often regulated in contracts (Gotherstrom, 2012). From the perspective of shareholder value, the owners are special stakeholders and their interests should be prioritized. The owner can exert influence over the organizational, which to some extent compensates for the higher risk. The owners should therefore be prioritized over other stakeholders (Borglund et.al. 2012).

Information Asymmetry and Agency Theory

An asymmetric-information occurs when the quality and quantity of information available to parties to a transaction is not the same such that one party is at an advantage over the other. The theory of information asymmetry was propounded by George Akerlof in 1970 in his work "The Market for Lemons: Quality, Uncertainty and the Market Mechanism". Akerlof investigated the effect of asymmetric information on the market equilibrium, based on the example of the used cars market. The lemons problem can be solved through optimal contracts, regulations and information intermediaries such as analysts (Gotherstrom, 2012). CSR activities of organizations need to be effectively communicated to stakeholder groups. Information asymmetry consists of adverse selection (the pre-decision consequence of information asymmetry) and moral hazard (the post-decision consequence of information asymmetry).

Information asymmetry can be grouped into the "principal-agent problem". Agency theory dates back to Jensen and Meckling, (1976). Agency relationships exist when one or more persons, the principal(s), hire another person, the agent, to perform some task on his (or their) behalf through delegation of some decision-making authority to the agent (Omolehinwa, 2006). The problem

occurs when there is a conflict of interest between the principal and the agent. Agency theory recognizes that people are unlikely to ignore their own self interest in making decisions; in other words people do not behave altruistically (Crowther and Aras, 2008). Under agency theory, both principal and agent are assumed to be rational economic persons i.e. they know what they are doing and they act consistently and rationally. They are both motivated by self-interest although they possess different preferences, beliefs and information. Both wish to maximize their own utility; the value or benefit they place on any economic good they receive (Crowther and Aras, 2008). The managers of an organization are essentially agents for the shareholders, being tasked with running the organization in the shareholders" best interests. The shareholders however have a little opportunity to assess whether the managers are acting in the shareholders" best interest (Akinsulire, 2010).

The theories of CSR are varied in terms of names, meanings, tenets and authors, their relevance to CSR cannot be questioned as they provided the basis for a good understanding of CSR concept. The theories are in harmony, they want to integrate the social requirements and contribute to society as well, in spite of the different approaches. The CSR Pyramid, the CSR key drivers and the triple-P integrate the theories on which CSR are founded.

2.2 Related literature

2.2.1 The extent of Corporate Social Responsibility

2.2.1 The case for CSR

CSR is the continuing commitment by a organization to behave ethically and contribute to economic development while improving the quality of life of the work force and their families as well as of the local community and society at large (Moir, 2001). Organizations need to integrate the economic, social and environmental effect in their operations. The concept of CSR means that organizations have moral, ethical, and philanthropic responsibilities in addition to their responsibilities to earn a fair return for investors and comply with the law. However, corporate executives have struggled with the issue of the firms responsibility is to provide maximum financial return to shareholders while others are of the belief that organization owes responsibility to a wide range of groups in the society. This has led to a number of theories

attempting to explain CSR namely: shareholders theory, stakeholders' theory and social contracts theory.

2.2.2 CSR Performance

Carroll, (2000). Notes that the evaluation of CSR performance is important both for organization and society. Sirgy, (2002). Observes that when Organizations measure CSR performance, they can establish their strengths and weaknesses to modify their strategies and define opportunities for improvement. Carroll (2000) asserts further that the establishment of valid and reliable indicators is vital for measurement process. According to Turker, (2009). The first type which is general does not consider the direct and indirect effects of its sector in society. But Azapagic, (2004). Suggests the second type which considers general and sector- specific indicators. However, according to Gjolberg, (2009). There is no agreed approach to assess CSR performance and it is not also possible to determine CSR indices. Different ways are provided to measure the CSR performance. Igalens and Gond, (2005). Recommend five different ways of measuring CSR performance: first, the contents of annual publications; secondly, pollution indexes; thirdly, perceptual measurements that depend on questionnaire surveys; fourthly, corporate reputation indicators; and fifthly, data produced by measurement organizations. The shortcomings are mentioned for these methods as: a content of annual publications measurement is subjective and is easily modified; pollution indexes are not applicable to all types of industries; questionnaire surveys are affected by administration preparation; and corporate reputation and data produced by measurement organization have halo effect. On the other hand, Maignan and Ferrell, (2000). recommend three main categories: expert evaluations, single- and multiple- issue indicators, and surveys of managers. It is also observed that expert evaluations and single indicators such as pollution index has a short- coming of representing only one dimension of the multiple aspects of CSR. The surveys of managers if used as CSR performance measurement, it will depend on the dedication of corporate managers on the commitment of CSR initiatives (Graafland *et. al.*, 2004) and hence the assessment of performance will not be precise.

Turker, (2009). Recommends four approaches to assess CSR performance: reputation indices and databases, single- and multiple- issue indicators, content analysis of corporate publications scales measuring CSR at the individual level, and scales measuring CSR at the organizational

level. It is concluded that scales that measure the CSR perception of individuals is preferred to assess the socially responsible values of managers to socially responsible initiatives of organizations. Similarly, Hino, (2006). Suggests measurement approaches of: survey methodology, reputation index and rating, and content analysis of documents. However, this study will use the perceptual measurements that depend on questionnaire surveys and content analysis of documents.

2.3.3 Corporate social responsibility and organizational performance

In their 2006 article, Porter and Kramer argue that CSR has become a priority for organization leaders in every country as governments, activists, and the media have focused on holding companies accountable for the social consequences of their organization actions. The problem as they see it is that most CSR efforts are not productive because they pit organization interests against societal interests rather than looking for points of interdependence. External pressures on firms tend to make them think of corporate social responsibility in generic ways, instead of in the way most appropriate to their individual strategies. Four common reasons that companies participate in CSR activities are: moral obligation (duty to be good citizens and ''do the right thing'), sustainability (continued ability to operate requires environmental and community stewardship), license to operate (stakeholder approval to conduct organization in a community is required), and reputation (CSR initiatives can improve an organization's reputation, leading to improved organization conditions).

All four of these concepts focus on the tensions between organization and societal issues, and so fall more into public relations and less into using CSR to improve organizational performance (Porter & Kramer, 2006).

If corporations were to analyze their opportunities for social responsibility using the same frameworks that guide their core organization choices, they would discover that CSR can be much more than a cost, a constraint, or a charitable deed – it can be a potent source of innovation and competitive advantage. To meet this goal, Porter and Kramer propose a new way to look at the relationship between organization and society that does not treat corporate growth and social welfare as a zero-sum game. This framework allows an individual company to identify the social

consequences of their actions and discover opportunities to benefit society and themselves by strengthening the competitive context in which they operate (Porter & Kramer, 2006).

Husted and de Jesus Salazar, (2006). Argue that greater overall social output will be achieved by strategically choosing CSR projects than just following altruistic purposes.
Their research focused on the idea that that most firms meet their CSR objectives because of three primary reasons: altruism, coerced egoism, or strategic reasons. By using microeconomic tools, the authors examined the social output level that should be produced in each of the three cases. They found that it is wiser for the firm to act strategically than to be coerced into making investments, and that by making investments strategically they could do more than simply following altruistic motivations.

Aguilera, et al, (2007). Used a multilevel theoretical model to understand why organization are increasingly engaging in CSR initiatives and so have the potential to exert positive social change. By integrating various theories of organizational justice and corporate governance, their framework examines the interrelationship of instrumental, relational, and moral motivations at the individual, organizations, national, and transnational level. While they do not draw a clear conclusion from this study, the complexity of the pressures on companies to participate in CSR initiatives is highlighted. It can be inferred from this study that CSR is best done with a clear understanding of all of the drivers of the initiative. By understanding all motivators and taking them into consideration, a company will be acting strategically.

2.2.1 Customer Satisfaction

In Freight forwarding industry, customer' satisfaction refers to customer's respond or perception about service or product they used or consumed. Elleuch [2008] stipulated satisfaction is a positive respond from customer when they receive Freight forwarding services and appear to have more confidence in their Freight forwarding providers based on past experiences. Besides. Torres and Guo [2004] identified that customer usually prefer to believe in their providers, so organizations need to ensure that their customer satisfy with the treatment given. This is because customer' satisfaction will affect the performance of the organization.

Achieving customer satisfaction can be viewed as one of the organization's performance target. If customers satisfy with the service offer by organization, it will bring customer's [1996] said great performance can encourage customers to come again to get the services and recommend the services to others.

Organization should offer their best in delivering and providing the service. As in hospital, they should prepare various hospital facets such as technical, functional, infrastructure, interaction and atmosphere to the fullest to bring the customer satisfaction Zineldine [2006]. Thus, satisfaction or dissatisfaction of service is up to the customers since they are the person receiving the service and it's indeed subject to cultural and personal issues .

2.2.2 Employees Satisfaction

Employees are main factor that will ensure the company to achieve their objective and goals. Employees' satisfaction is a term used to describe whether employees are happy or not in their job and fulfill their needs at job. In Freight forwarding services, providers tend to satisfy easily if their customer is satisfied.

This supported by Press I. Press, Patient Satisfaction (2002) that high satisfaction of employees, high quality of care, improved financial health, strengthened competitive position, and better risk management will lead in increasing patient satisfaction.

Corporate Social responsibility refers to the implementation of a specific technology solution project, an integrated series of customer-oriented technology, and a holistic strategic approach to managing customer relationships to create shareholder value Payne, A. and Frow, P (2004). Corporate Social responsibility can be defined as a term for methodologies, technologies, and e-commerce capabilities used by companies to manage customer relationships Stone, M. and Woodcock, N (2001) and the management approach that involves identifying, attracting, developing and maintaining successful customer relationships over time in order to increase retention of profitable customers Corporate Social responsibility has also been defined variously as "data-driven marketing" "a management approach that enables organizations to identify, attract and increase retention of profitable customers by managing relationships with them"; "the development and maintenance of long-term mutually beneficial relationships with strategically

significant customers"; and "managerial efforts to manage business interactions with customers by combining business processes and technologies that seek to understand a company's customers" Kim, J., Suh, (2003).

Corporate Social responsibility is proposed as an ongoing process that involves the development and leveraging of market intelligence for the purpose of building and sustaining a profit-maximizing portfolio of customer relationships Zablah, A. R., Bellenger, (2004).

.

A number of critical CRM activities or dimensions have been identified from previous studies. These Corporate Social responsibility dimensions include information technology Ryals, L. and Payne, A (2001) knowledge management application, customer communication, customer acquisition, customer interaction , customer response, and customer transaction .

Specifically, information technology, knowledge management application, customer response, and customer interaction were the most frequently used dimension in the previous studies because together they cover a wide range of Corporate Social responsibility activities. A majority of studies found that information technology was critical for effective customer relationship management Feinberg and Kadam (2002).The application of information technology provides abilities for firms to collect and analyze data on customer patterns, interpret customer behavior, develop predictive models, respond with timely and effective customized communications, and deliver product and service value to individual customers Chen and Popovich (2003). Feinberg and Kadam (2002).examined the impacts of e- Corporate Social responsibility on customer satisfaction. Results indicated that e- Corporate Social responsibility was related to customer satisfaction with a retail site but not to sales and profit. Ryals and Payne (2001) revealed the use of information technology in implementing Corporate Social responsibility in the financial services sector. They concluded that data warehouses are a powerful tool which managers can use in improving effectiveness and efficiency. Chen and Popovich (2003).also pointed out that companies that successfully implement Corporate Social responsibility with an integrated technology and process will reap the rewards in customer loyalty and long run profitability. Accordingly, this study hypothesizes that: The information technology dimension is positively associated with firm performance in freight forwarder services.

Zablah *et al.* (2004).provided a detailed description of the Corporate Social responsibility dimensions which includes knowledge management application and customer interaction management. The knowledge management process refers to a firm's activities that focus on capturing information about customers and markets (e.g., customer response to a direct mail campaign and obtaining data from secondary sources), employing analysis techniques to identify trends and patterns related to customers' behavior and market conditions, and direct contact with the customer Alavi, M. and Leidner, D. E (2001).On the other hand, interaction management focuses on the exchange of core benefits (i.e., products and services for money), information exchange, social exchange (i.e., interpersonal exchange), and any combination of the three Kalafatis, S. P (2002). Hence, the dimensions of knowledge management application, customer response, and customer interaction, are essential for successfully carrying out Corporate Social responsibility which, in turn, enhances organizational performance.

2.3.4 Corporate Social Responsibility commitments

Carroll, (1990). Came up with the pyramid of CSR in his book Organization Horizons, (1991). Suggested that there arc Labor kinds of social responsibilities that constitute a total range of CSR organization activities. These are: legal ethical and philanthropic responsibilities. Carroll further emphasized that, for CSR to he accepted by a conscientious organization person. it should he framed in such a way that the entire range 01' organization responsibilities is embraced. Carroll, (1991). Explains thus:

Responsibility towards consumers. A company has a duty to act responsibility towards its consumers or else it might ultimately lose organization . This could he through providing goods and services hall marked by integrity, quality and care. Customer rights like rights to safe products. Rights to all relevant information about the product should he left to prevail. Ethical advertising should also he put into consideration (early. 2002). Organization es in Kampala have to follow guidelines set by the Kampala National Bureau (UNBS) in as far as products are concerned. 'the set standards are meant to protect consumers from counterfeits, hazardous and substandard products (standards Act 1983).

Responsibility towards employees. (Equal) opportunities towards and advancement should he provided to all employees for a company to be social responsible. Responsible employment practices with well trained, well-managed and motivated employees, who are fairly rewarded-sharing in this company's successes should he instituted. A company that ignores this responsibility may likely face a risk of' losing productive, highly motivated employees as ell as lawsuits. a ease in point being Del Monte (litan. 2004). A company should ensure that the workplace is sale, both physically and socially and should aim to he the employer of choice in all areas of operation (Carly. 2002). In Kampala. a number of laws are in place to help guide companies in aspects of employees and the workplace: examples include the Employment Act (2006). and the Occupational health and Safety Act (2006).

Responsibility towards suppliers. Socially responsible companies should regard suppliers as partners and work with them in order to achieve their policy aspirations in the delivery of' products and services.

2.3.5 Benefits of Corporate Social Responsibility.

Wood, (1991). Described the ideal objectives of CSR in a firm as: institutional (uphold the legitimacy in society if the organization), organizational (improve the fit of the organizations with the environment), and moral/ethical (create a culture of ethical choice). Wood's model, when merged with Carol's four areas of corporate responsibility, help to identify specific organization outcomes associated With each objective, providing clearer guidance to leaders regarding CSR objectives and benefits. Typical examples of CSR practices include charitable contributions. activities mandated by law, but most are simply expectations society has of organization .

Managed social responsibility) has a number of benefits and these are both economic and non-economic. Intangible benefits (non-economic) primarily relate to consumer expectations and firm reputation and are for example: creation of reputational capital. attractiveness as a potential employer. and more favorable impressions of the firms products. These benefits can be logically explained by comparing CSR expenditures to Research & Development and advertising expenditures. All serving to build brand equity and reputation, integrate companies into the

fabric of their local communities as well as also the firm to charge a premium price and ultimately lower the firm's cost of capital (Gardeberg & fombrun. 2006). In detail, managed CSR brings about the following benefits:

Boosting sales and revenue. Probably the most direct explanation of a positive effect of CSR and sound investment is the view of CSR as a revenue generator especially in the long run. I inns that enjoy favorable reputations for their CSR may be able to charge premiums for their products and services (Auger et al.. 2003). Consumers may value social responsibility so highly that they are willing to pay more for products and services from socially responsible companies. In addition. b conveying important information about ho products have manufactured in a socially or environmentally responsible manner. companies may increase market share relative to competitors that are poor corporate citizens (Miller. 1997).

Whether the effect is through increased prices or a larger customer base. CSR may help the organization generate more sales revenues. Certain customer segments (e.g. members of Amnesty International. older women, or generation Y) have been found to be willing to pay premium prices for products from high-CSR firms. but these purchasing decisions may not be generalizable to the "whole population of consumers (Auger et al.. 2003: Read 2004).

Finns financially benefit from CSR because it tends to reduce organization risk (Orlitzkly and Benjamin. 2001). CSR can decrease organization risk by allowing firms to anticipate environmental upheavals more effectively (King. 1995). Good CSR is typically characterized by effective environmental assessment (wood. 1991). Which helps companies address stakeholder concerns proactively or interactively (Waddock, 2002). Balancing a multitude of stakeholder concerns. firms can potentially lover their legal costs because it is precisely the unaddressed stakeholder concerns that usually turn into lay suits against neglectful companies.

There is strong evidence that the higher a firm's reputation for its CSR, the lover the organization risk (Orlitzky and Benjamin. 2001). That is. CSR and organization risk have been found to be inversely correlated.

Enhancing organizational reputation. From theoretical and practical perspectives. organizational reputation ranks as one of the most important mediating variables. Because of their own moral convictions and value systems. customers and suppliers may be. Or become more willing to deal with companies with good CSR track record. ethical investors may he illing to pay a premium for stocks external reputation effects, it may he important to consider information intensity and consumer decision processes (Schuler and Cording, 2006). Indication that reputation effects are not only external but internal as well and, because of increased organizational commitment and task motivation, produce better results and demonstrate more organizational citizenship behaviors Davis. 1973; McGuire ci al., 1988). The external and internal effects, in aggregate explain an increase in financial performance as a consequence of increasing CSR. mediated by organizational reputation.

Managed social responsibility can generate information about how the use or resources with socially related effects affects the operations and performance of organizations and ho organizational operations affect social systems. (Hahn and Schalteger. 2002).

Primarily upon the need for multiple measures of financial and non-financial performance and the duration of the time period analyzed. Organization performance is better assessed considering the effect on a number of financial measures beyond simple profitability. Additionally, CSR practices can and often do affect organization performance negatively, especially in the short-term. Additional research of the long- term financial effect of CSR practices can provide for a more accurate view of the relationship between how a firm fulfills the CSR expectations of multiple stakeholders while generating the organization performance expected by shareholders, potential investors and the financial markets.

As sustained growth in organization performance is a primary goal for most managers, trends in accounting-based measures are frequently used in evaluating the performance of management. Given that in periods of low profitability economic demands may have priority over discretionary social responsibility expenditures. Satisfactory organization performance may have a definite influence on the level of support lop corporate decision makers can commit to future social responsibility activities (Ullmann. 1985). Based on this argument. it can be

suggested that a positive effect of CSR on organization operations and performance should exist (Cornell and Shapiro. 1987). In addition, for any evaluation of CSR for financial and non-financial benefits to the organization. clarity around that constitutes CSR practices or actions is needed (Kaspert. 2008).

2.3 The level of Organizational performance in an organization

Organizational performance incorporates financial and non-financial success of an entity. Every organizational has to put in place a system of measuring performance where set goals are compared to feedback from agreed upon indicators .A typical performance measurement helps organizationales in periodically sitting organizational goals and then providing feedback to managers on progress towards those goals. The time horizon several years for long-term goals (Simmons, 2000).

Financial performance measures are derived from or directly related to the chart of accounts and found in a company's financial statements. Non-financial performance measures such as customer satisfaction scores or product quality measures are outside the chart of accounts. The balanced scorecard and financial ratios are some of the widely used approaches in organizational performance measurement.

Performance targets are set once the key areas for improvement have been identified, and the balanced scorecard is the main monthly report. 'The scorecard is 'balanced' as managers are required to think in terms of all four perspectives, to prevent improvements being made in one area at the expense of another.

Contributing to policy objectives. The European commission (EC) recognizes that CSR can play a key role in contributing to sustainable development while enhancing innovations and competitiveness thereby also contributing to employability and job creation . From its contribution to the March 2005 spring Council the commission believes CSR can contribute to a number of public policy objectives to create a public climate in which entrepreneurs are appreciated not just for making a good profit but also from making a fair contribution to addressing certain societal challenges The commission believes the CSR can contribute to policy

objectives like integrated labour markets and higher levels of social inclusion and improvements in public health as a result of voluntary initiatives by Enterprises in areas such as the marketing and labeling of food and non-toxic chemicals stakeholders and the creation of working environments more conducive to innovation.

Several studies have tried to explain the relationship between CSR and organizational performance of firm. Among the list, Mittal et al (2008) investigated the relationship between CSR and organizational profitability in terms of economic value added (EVA) and market value added (MVA). The authors found that there exists a positive relationship between CSR and company's reputation and that there is little evidence that companies with a code of ethics would generate significantly more economic value added (EVA) and market value added (MVA) than those without codes. Also Hossein, et al. (2012) examined the link between CSR and economic performance by examining different impacts of positive and negative CSR activities on organizational performance of hotel, restaurant and airline companies, theoretically based on positivity and negativity effects. Findings suggest mixed results across different industries contributing to companies" appropriate strategic decision-making for CSR activities by providing more precise information regarding the impacts of each directional CSR activity on organizational performance.

Similarly Emilson, (2012) researched into the correlation between CSR and profitability using economic value added (EVA). The study shows a low positive correlation between profitability and CSR. But previous research and the practical examples from the selected companies show a strong positive correlation between CSR and profitability. In the same vein, Skare and Golja (2012) investigated the relationship between CSR and organizational performance. The authors confirmed that CSR firms in the average enjoy better organizational performance that non-CSR firms.

2.3.1 Corporate Social Responsibility and Environmental Issues

Some studies focused on the impact of CSR on the environment. For instance, Lyon and Maxwell, (2008) examined the relationship between CSR and the environment. The study showed how both market and non-market forces are making environmental CSR profitable, and

discussed altruistic CSR. The authors found that non-governmental organizations strongly influence CSR activities, through both public and private politics. The authors posit that CSR can have varied effects; from attracting green consumers or investors, to preempting government regulation, to encouraging regulation that burdens rivals. They however, observed that welfare effects of CSR are subtle, and there is no guarantee that CSR enhances social welfare. Also, Tilt (2010) examined the contribution of accounting and accountants to the debate and practice of CSR. The study concluded that accountants" interest in CSR is much more wide ranging than simply an interest in the organizational impacts on society.

2.3.2 Effect of Corporate Social Responsibility on the Society

The area of CSR and society is not left out in the studies on CSR. Of the studies, Swapna, (2011) investigated the role of CSR in community development (CD). The study concluded that being so much dependent, business has definite responsibility towards community development. In another study Okeudo (2012) examined the effect of social responsibility (SR) on the society. The study concluded that the society stands to benefit from company SR.

2.3.3 Corporate Social Responsibility and Corporate Governance

Among studies conducted on CSR and Corporate Governance is Germanova, (2008) investigation of the practice of CSR as Corporate Governance Tool in Bulgaria. He concluded that SR connects to governance at values level, making companies accountable to broad range of stakeholders (employees, suppliers, local community, and society at large) and incorporating social and environmental values in their operations in order to manage their relations with these stakeholders that can have impact on the company development.

Also, Choi, Lee and Park investigated the relationship between CSR, Corporate Governance and Earnings Quality and found that CSR ratings are negatively associated with the level of earnings management for overall firms but positive relationship for firms with highly concentrated ownership.

2.3.4 Corporate Social Responsibility and Shareholders Value

On the concept of CSR and Shareholders Value much have been done but with no consensus as to whether CSR improves the shareholders value. Bechetti et al. (2007) investigating the relationship between CSR and shareholders" value found a significant upward trend in absolute value abnormal returns, irrespective of the type of event, and a significant negative effect on abnormal returns after exit announcements from the Domini index. The latter effect persists even after controlling for concurring organizational distress shocks and stock market seasonality. The findings established that CSR leads corporations to refocus their strategic goals from the maximization of shareholders" value to the maximization of the goals of a broader set of stakeholders. Bechetti et al. concluded that market penalizes the exit from social responsibility index and ethical funds. In a related study Baruch, (2013) examined the impact of CSR on shareholders money. The study in an attempt to find out if CSR amounts to doing good or wasting shareholders money concluded that the business upside (potential gain) from CSR is modest at best. On the other hand the reputational downside from damage to communities or the environment can be huge. The study recommended that if CSR enhances sale and earnings, companies should just do it.

2.3.5 Corporate Social Responsibility and Competitive Advantage

Studies conducted on the association between CSR strategies and competitive advantage, have all agreed that CSR enhances a firms competitive advantage. Amongst the studies investigating the impact of CSR strategies on competitive advantage, Filho, et al., (2010) found that there is an intense association between social responsibility, corporate strategy and competitive advantage. Similarly, Shuili, et al., (2007) examined the moderating influence of the extent to which a brand's social initiatives are integrated into its competitive positioning on consumer reactions to CSR. The researchers" found that positive CSR beliefs held by consumers are associated not only with greater purchase likelihood but also with longer-term loyalty and advocacy behaviors. More importantly, the study found that not all CSR initiatives are created equal: a brand that positions itself on CSR, integrating its CSR strategy with its core business strategy, is more likely than brands that merely engage in CSR to reap a range of CSR-specific benefits in the consumer domain.

2.3.6 Corporate Social Responsibility and Organizational Crisis

Studies linking CSR with economic and organizational crisis have been conducted. One of them, an investigation of the consequences of the economic and organizational crisis on CSR by Fernández-Feijóo (2008) acknowledged and explained the existence of double relationship between CSR and the crisis. The relationship appears in both the lack of CSR as one of the causes of the economic and organizational crisis and as a tool for managing the situation and helping firms overcome the consequences of the crisis. He opined that organizations in their CSR implementation process must redefine their essential business objective so as to align with the strategy of the company and be coherent with the change in organizational culture that CSR represents. The new attitude, forms and perspectives should be the result of a deep internal reflection that will increase the core value of the firm.

2.3.7 Corporate Social Responsibility and Firm Value

Some studies have been carried out on CSR and firm value. A study in this area, Servaes and Tamayo, (2013) investigated the role of customer awareness with respect to the impact of CSR on firm value. The study showed that CSR and firm value are positively related for firms with high customer awareness, as proxy by advertising expenditures. The relation is either negative or insignificant for firms with low customer awareness. In addition, the authors, Servaes and Tamayo, found that the effect of awareness on the CSR–value relation is reversed for firms with a poor prior reputation as corporate citizens. This evidence is consistent with the view that CSR activities can add value to the firm but only under certain conditions. In the work, awareness is just a by-product of firm advertising.

2.3.8 Corporate Social Responsibility and Cost of Capital

Studies have been conducted relating CSR to cost of capital. One of such, Ghoul, et al., (2011) investigated the effect of corporate social responsibility (CSR) on the cost of equity Scapital for. The study find that firms with better CSR scores exhibit cheaper equity financing. In particular, the findings suggest that investment in improving responsible employee relations, environmental policies, and product strategies contributes substantially to reducing firms" cost of equity. Results of the study also show that participation in two "sin" industries, namely, tobacco and

nuclear power, increases firms" cost of equity. These findings support arguments in the literature that firms with socially responsible practices have higher valuation and lower risk.

2.5 The relationship between corporate social responsibility and organizational performance

The relationship between CSR and ownership, differences between two main factors of social responsibility of any organization; stakeholders and social issues was described by Goergen and Renneboog (2002) and he also explained that how different ownership structure effect CSR level.

The CSR definition of Brundtland (1987) "Paths of progress which meet the needs and aspirations of the present generation without compromising the ability of future generations to meet their needs." Wood (1991) described CSR as "a business organization's configuration of principles of social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm's societal relationships." Deetz (2003) stated CSR actions as being reactive to the needs of the community. However the essence of these definitions is identical that the organizations are taking responsibility for CSR activities to better environment, create value for society, treating employees fairly and philanthropic. Researchers like Stanwick and Stanwick (1998); Maignan and Ferrel (2000); and Kashyap, Mir, and Iyer (2006) has suggested that corporations should perform CSR activities and to communicate these activities to their customers, public, government. Corporate social responsibility increases employee commitment level with the organization because CSR activities include welfare of the employees and their families (Ali et al., 2010). Dawkins (2004) stated that when an organization contributes towards social welfare, it enhance commitment level of existing customers and attracts the motivated potential employees. Brammer, Millington and Rayton (2007) stated when a company has CSR initiatives; employees are more proud of and committed to the organization. According to Stawiski et al. (2010) organization should involve their employees in decision making regarding which actions should be undertaken relating to community, environment and employees themselves so that organization can get maximum benefits of CSR. Employees will be motivated by organization's CSR activities and ultimately organizational performance will increase.

Arsoy et al., (2012) proved by their search in Turkish organizations that reciprocal positive relationship between CSR and organizational performance and mutual influence; the existence of a variable can lead to the other. To put it simply, to make the relationship between CSR and organizational performance. proposed a four-gradient model with four types of organizations from the best profit of the social and organizational goals adopted at the worst, they do not achieve both. Different scholars like Saeednia & Shafeiha, 2012; Nikolaeva & Bicho, 2011; and Golob et al., 2008 that work in ethical and legal standards for a marketing Tool; improvement organizations reputation, and achieving a sustainable competitive advantage as rivals.

Much of the debate over the importance of CSR initiatives in improving organizational performance has revolved around the fact that researchers have found CSR to have positive, negative, and neutral impacts on financial performance. McWilliams and Siegel (2000) attribute this inconsistency to flawed empirical analysis. The authors argue that many studies estimate the effect of CSR by regressing firm performance on CSR among several other control variables. They feel that this model might be mis-specified because it does not control for investment in research and development (R&D), which has been shown to be an important determinant of firm performance. The conclusion of this study was that if the model is properly specified, then CSR has a neutral impact on financial performance. McWilliams and Siegel (2001) reaffirmed this finding in a separate study.

Mackey, Mackey, and Barney (2007) developed a theoretical model in which the supply of and demand for socially responsible investment opportunities were analysed to determine which activities would improve, reduce, or have no impact on a firm's market value. The model shows that firms might fund socially responsible activities that do not maximise the present value of their firm's future cash flows yet it can still maximize it.

Corporate social responsibility effect the performance of the organization in different ways. It helps to increase the financial performance of the company so that company will grow rapidly and gain maximum revenue in the market. If a company will follow CSR and try to satisfy their stakeholders then it will definitely able to beat competitors. From last few decades there is a

rapid growth in the corporate social responsibilities issues and activities. "Due to increased awareness among shareholders, stakeholders and community organization about requirement and needs of CSR, there is a long debate arises among them that who get benefits and who will bear cost of implementing CSR activities" (Tsoutsoura, 2004).

Hence there is no proper definition of CSR is available and different researcher define it in different ways so Hill (2006) define it in way that CSR is a set of practices which elaborate the role of good management, business activities and practices and it is something more about transparency of the organization and disclosure to stakeholders.CSR effect directly to financial sector of the organization and effect the profit of shareholders.

2.5 Research gaps

On the basis of literature given above, it became clear that impact of corporate social responsibility on organizational performance has been determined, but moderating effect of organizational culture in between them has not been determined. So, it is contribution of researcher's work.

Despite greater interest on CSR particularly in the area of its relationship with organizational performance, results of previous studies are indeterminate. This implies that this area is riddled with inconclusiveness, this gap motivates the study. Also previous researchers focused more on profitability whereas organizational performance goes beyond profitability thus constituting gap in element. Most of the prior studies were conducted in foreign countries, indicating dearth of studies in African economies.

CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction

This chapter presented the procedures and techniques that were used for data collection. It covered the research design, area of the study, population of the study. Sample size and sampling techniques, data collection methods, data quality control, data analysis, ethical consideration and anticipated problems or limitations.

3.2 Research Design

The study utilized quantitative research design as it sought to establish the relationships among the key study variables, CSR performance results. Christensen *et. al.*, (2011). Note that quantitative design was a systematic way of collecting numerical information and analyzing it using statistical procedures. This quantitative study aimed to empirically analyze the influence of strategic management practices on corporate social responsibility performance. Barker *et. al.*, (2002). Note that quantitative designs facilitate greater precision in measurement and also avail a good basis for generalizing results over and above the study sample. The quantitative design similarly enhances comparisons because the researchers were able to obtain feedback from a big number of people for comparisons.

3.4 Population of the Study

According to Pole and Lampard (2002), a target population was classified as all the members of a given group to which the investigation is related, whereas the accessible population was looked at in terms of those elements in the target population within the reach of the study. This was a cross-sectional study of 115 classified Total oil parastatals operating in Kampala as at December 2014 but excluding the ones earmarked for scrapping and merging by the government in the next six months. According to Leftie (2013), the number of total oil parastatals was whittled down to 187 from the current 262 in line with recommendations made by a task force within a period of three to six months. In view of this fact therefore, the population of interest in this study consisted of 115 total oil parastatals in Kampala excluding the ones being scrapped, merged and created.

3.5 Sample size and Sampling Strategies

3.5.1 Sample size

Having established the population of study, multi-stage sampling procedure was administered to select the subjects of study. In the first stage, random sampling was done from the sampling frame which is divided into 9 non-overlapping strata to select the respondents. When assigning sample to strata, proportionate stratification method was used.

The population was made up of total oil parastatal managers in the ranks of CEO, General Manager, Assistant General Manager, Operations Manager, Events & External affairs manager, Public Relations Manager, CSR Strategy manager and Finance officer. The research instrument was then administered upon one top most manager of each sampled total oil parastatal to get the desired response to the questionnaire. The researcher choose the top one executive because he or she was knowledgeable about the measurement activities of the entire total oil parastatal and excluded other departmental heads on the basis that many sectional heads have measurement knowledge restricted to their areas of operation only but the finance officer always participates in budgetary process of the entire total oil parastatal and uses the strategic planning tools and techniques such as financial analysis of competitors in the external environment. Since managers, as explained by Aldehayyat and Anchor (2008) and Bart *et.al.*, (2001) are the most capable persons to provide a valid response to questions related to the parastatals' strategies, one manager from each total oil parastatal will be considered as the research target respondent. Such one respondent enabled the researcher to obtain a clear picture of the situation in the parastatals. The total sample size for this study was obtained using the formulae developed by Slovenes *et. al.*, (2009). The adjusted sample size was 89. .

The sample size (n) was determined from the target population (N) by using the Slovene's formula: let N be the target population and the margin of error (e) denotes the allowed probability of committing an error in selecting a small representative of the population.

The sample size n can be obtained by Slovene's formula:

Where

$$n = \frac{N}{1+N(e)^2}$$

Key; n –sample size, N-population, e-level of significance (margin of error)

$$n = \frac{115}{1+115(0.05)^2}$$

$$n = 89$$

3.6 Research Instruments

Two types of research instruments that was used in carrying out this study was questionnaire. The nature of these instruments was explained below:

Questionnaire

It is a systematic compilation of questions that were administered to a sample of population Iron, which information was desired or device of securing answers to series of question by using a form which the respondent filled him or her-set the questionnaires were also employed as research instrument: specific research question were slated by the researcher and given to respondents (Key informants) to answer them. It was used in that it's flexible due to the fact that people can till it in their convenience and it avoids biased information time of the respondents. The questions were stated logically and systematically so as to achieve the specific research objectives of the study. Questionnaire as an instrument for data collection was chosen because it helped the respondents to be objective and more precise in responding to the research questions. The design of the questionnaire was simple and respondent-friendly

3.7 Validity of the Instruments

Validity test was carried out so as to ensure that the research instrument measured what it was supposed to measure. The four methods of measuring external validity are: face validity (Selltiz et al, 1976); content validity (Singleton et al, 1993); criterion validity (Bailey 1987) and construct validity (Singleton et al, 1993). Face and content validity was carried out on this work. Content validity measures the appropriateness of the wording of the instrument and the objectives of the study while the face validity enables the researcher to make an assertion to claim to have measured what he or she intended to measure (Stevens, 1951). The validity

measurement of this study was justified using the works of Levine (1981), Kerlinger (1983), Bailey 1987, Ekpo-Ufot (1992), Singleton et al, (1993). To ensure face and content validity of the instrument (content-related evidence), senior academics on strategic management and corporate social responsibility studies, specialists and experts on the topic of research measured by the instrument will be asked to make their inputs and judge the appropriateness of the items on the instrument. This was to find out if the instrument covered the breath of the content area (and to ascertain if the instrument contains a representative sample of the content being assessed). The researcher also confirmed if the format to be used in designing the instrument was appropriate for obtaining the information required from the respondents.

3.8 Reliability of the Research Instrument

Reliability test ensured that the instrument measures consistently as required by this work. It also showed the extent to which the researcher can confidently rely on the information obtained through the use of the instrument adopted to gather data for the research work. Consequently, data collected was subjected to reliability analysis to establish the reliability of the measures and ensuring consistent measurement among the various items in the instrument (Singleton et al, 1993). Analysis to the reliability of coefficient showed that Cronbach Alpha for all variables under revalidation and this will met Nunally's (1978) suggestion of 0.50 or above criterion. The reliability measure was justified using the works of Goode and Hatt (1952) and Zikmund (1994). Three major categories of reliability test will be carried out to ensure the reliability of the instrument. These included test-retest, equivalent form, and internal consistency. Each of these reliability test measures consistency a bit differently. For instance, test-retest measures consistency from one time to the next. Equivalent-form measures consistency between two versions of an instrument. Internal-consistency measures consistency within the instrument (consistency among the questions).

To ensure test-retest, the instrument was given the second time to the same group of respondents, reliability was confirmed through the correlation between the scores on the two independent instruments. The purpose of test-retest reliability was to determine the period of time to wait between the two administrations. In fact, waited long enough to ensure that the subjects do not remember how they responded the first time they completed the instrument and also ensure that it was not too long a time to influence change in the knowledge of the material being measured.

In fact the test-retest was carried out within one month interval. This was calculated using Crobanch Alpha with Statiscal Package for Social Sciences (SPSS).

To ensure equivalent-form (parallel or alternate-form) validity, two different versions of the instrument were created. Apart from administering the instrument to the managers and staff of Total Kampala limited, the same instrument was administered to some men entrepreneurs. The researchers assumed that the two instruments measure the same thing. The respondents completed the instruments during the same time period. The scores on the two instruments were correlated to calculate the consistency between the two forms of instruments using Cronbach Alpha with SPSS.

3.7 Data Gathering Procedures

Before the administration of the questionnaires, an introduction letter was obtained from the College of economics and management for the researcher to solicit approval to conduct the study from respective leaders of women entrepreneurs; when approved, the researcher secured a list of the qualified respondents from the leaders of total Uganda limited and select through systematic random sampling from this list to arrive at the minimum sample size. The respondents were explained about the study and were requested to sign the Informed Consent Form.

During the administration of the questionnaires, the respondents were requested to answer completely and were not allowed to leave any part of the questionnaires unanswered. The researcher and assistants emphasized retrieval of the questionnaires within five days from the date of distribution. On retrieval, all returned questionnaires were checked to find out if all were answered.

After the administration of the questionnaires, the data gathered was correlated, encoded into the computer and statistically treated using the Statistical Package for Social Sciences (SPSS).

3.8 Data Processing

Data processing involved checking all questionnaires and removal of those which were not answered. All answers which lacked clarity were not included in the analysis. Data was coded and prepared ready for analysis in SPSS computer programme by the help of a statistician.

3.9 Data analysis

Data collected was analyzed with both manual and electronics based methods using a data preparation grid and SPSS. The utilization of structured grids allowed specific responses to be located with relative ease and facilitate the identification of emerging patterns (Munn and Drever, 1990). Descriptive, statistical and content analyses will be used in analyzing the collected data (Olateju and Adejumo, 2007). Using descriptive analysis the researcher was able to calculate; the mean, frequency distribution and percentage analysis of the study. Statistically, the researcher utlized the following statistical tools: Analysis of Variance (ANOVA), Coefficient correlation which measures the relationship between two variables were used in testing hypotheses one, two, three, four and five. The coefficient of correlation can vary from positive one (indicating a perfect positive relationship) through zero (indicating the absence of a relationship) to negative one (indicating a perfect negative relationship).

3.10 Ethical Consideration

All the data collected by the researcher from the respondents was kept confidential and was only used for academic. Further an introductory letter was obtained from the dean, college of economics and management which was shown to each approached respondents requesting for their co-operation.

3.11 Limitations of the Study

In the course of carrying out this study, the researcher encountered some challenges. These were include unavailability of sufficient finance, inability to access the required materials for the completion of the work, the time lag in meeting up with the dead line for submission of the work and others. Nonetheless, such challenges were not allowed to diminish the euthusiasm level in accomplishing the objectives and hypothesis of the study.

CHAPTER FOUR

PRESENTAION OF ANALYSIS AND FINDINGS

4.0. Introduction

This chapter presents the information on the background information of respondents including; gender, position of the respondent and duration of service. Further, the chapter reports on quantitative and qualitative data, presents summery, discussions, conclusion, recommendations, limitation of the study, contribution of the study and areas recommended for further research all done objective by objective as;

4.1 Socio-Demographic Characteristics of Respondents

The study had the demographic characteristics of the respondents that were observed and presented in the table of frequencies. These included the gender, age, marital status, educational level, and experience in service and qualifications among the many as indicated in Table 2.

Table 1: Socio-Demographic Characteristics of Respondents

(N=89)

Gender	**Frequency**	**Percentage (%)**
Male	50	56.2
Female	39	43.8
Total	**89**	**100**
Age of Respondents		
18-20	5	6
21-25	10	11.1
26-30	5	6
31-35	40	44.6
36-40	10	11.2
41-45	15	16.6
46-50	4	4.5
50+ and above	-	-
Total	**89**	**100**
Role of respondents		
Top management	9	10.1

Middle	20	22.5
Front line	40	45
Stake holder	10	11.2
Other	10	11.2
Total	**89**	**100**
Educational Level		
Phd	29	32.6
Masters	40	45
Bachelor	10	11.2
Diploma	10	11.2
Total	**89**	**100**
Marital status		
Single	29	32.6
Married	40	45
Divorced	10	11.2
Widowed	10	11.2
Total	**89**	**100**

The age of respondents indicates that 44.6% are in between the age of 31-35 years old, also 16.6% were in the age between 41-45 years old respectively. indicating that almost all kinds of the different aged groups participated and provided their respondents in the data collection;

Gender and marital status were two important variables in the study, however, almost all the mature and reasonable respondents, that might involve the process of corporate social responsibility. so as indicated in the above table the study distribution of gender equity were given a fair consideration therefore 56.2% of the respondents were male and while the rest 43.8% were female. Besides to this about 45% of the questioned people were married, 32.6% were single while on the other hand, divorced and windowed were 11.2% each;

Educations of the respondents were varied from certificate to university level of education. The proportion of the respondent to their respected levels are shown in the table as the other classification of the respondents the respondents education level showing the inclusiveness of the

study. Majorities were bachelor degree holders with 45% and those with Diplomas were 32.6 and the rest 11.2% had masters and PhD degrees respectively.

According to the roles of respondents, majority of the respondents were front line with 45% response while 22.5 were middle respondents 10.1 were top management and the rest 11.2 were stakeholders and other respectively.

4.2 The extent of corporate social responsibility

The second objective was set to determine the extent of corporate social responsibility in terms of responsibility towards consumers, responsibility towards employees, responsibility towards suppliers, legal responsibilities and ethical responsibilities which the researcher intended to find out how satisfactorily corporate social responsibility and the degree at which it stand when compared to organizational performance. This question was broken into 5 aspects which included; responsibility towards consumers, responsibility towards employees, responsibility towards suppliers, legal responsibilities and ethical responsibilities and were rated using the scale ranging from 1- 4 (1-strongly disagree, 2- Disagree, 3-Agree 4-Strongly agree). Respondent's responses were analyzed and described using means and standard deviations as shown in table 3 below.

The means were interpreted using them following mean ranges and description

Mean range	Response mode	Interpretation
3.26-4.00	Strongly agree	Very satisfactory
2.51-3.25	Agree	Satisfactory
1.76-2.50	Disagree	Fair satisfactory
1.00-1.75	Strongly disagree	Unsatisfactory

Table 2: The extent of corporate social responsibility

(N=89)

Responsibility towards consumers	Mean	Interpretation
My organization has a CSR structure?	3.25	satisfactory
My Colleagues/Subordinates are encouraged to participate in local community activities (e.g. providing employee time and expertise, or other practical help)	2.58	Satisfactory
My organization communicates organization values to customers, organization partners, suppliers and other interested parties (e.g. in sales presentations, marketing material or informal communication)	3.25	satisfactory
Average mean	**3.03**	**Satisfactory**
Responsibility towards employees	2.51	Satisfactory
my organization makes an assessment of impact of its organization on the stake holders	2.75	Satisfactory
My organization is an instrument for wealth creation with CSR conceived as a strategic tool to promote economic objectives	3.25	Satisfactory
Implementing CSR is the responsibility of my organization	3.23	Satisfactory
Government provides training to my organization to help to implement CSR	2.96	Satisfactory
Average mean	**2.89**	**Satisfactory**
Responsibility towards suppliers		
There is more public recognition given to my organization's doing well in the area of CSR	3.23	Satisfactory
My organization allocates CSR budgets	2.96	Satisfactory
CSR is an unconditionally acceptance obligation of Organization in my organization	2.89	Satisfactory
My organization studies the impact of its CSR activities on the stakeholders	3.23	Satisfactory
Average mean	**3.08**	**Satisfactory**
Legal responsibilities		
My organization encourages persons to be self-employed by giving them important and support in developing by themselves	3.23	Satisfactory
My organization encourages sports among nearby people by encouraging and sponsoring sports programmes / events	3.96	Very Satisfactory
The nature of CSR activities undertaken by my Organization are very good	2.89	Satisfactory
Average mean	**3.36**	**Satisfactory**
Ethical responsibilities		
My organization providing training programmes for men and women like Computers, tailoring or making paper bags etc	3.23	Satisfactory
My organization gives regular financial support to local community activities and projects (e.g. charitable donations or sponsorships)	2.96	Satisfactory
The geographical area of CSR interventions in my organization is good	2.89	Satisfactory
Average mean	**3.03**	**Satisfactory**
Total average mean	**3.08**	

Source Primary data 2016

Basing on the findings in table 3, the extent of corporate social responsibility was broken into five aspects which included responsibility towards consumers, responsibility towards employees, responsibility towards suppliers, legal responsibilities and ethical responsibilities, out of the three, responsibility towards legal responsibilities was ranked highest with mean 3.36 interpreted as very Satisfactory meaning that the respondents strongly agreed to the response according to the response mode, this was followed by responsibility towards consumers and ethical responsibilities with mean 3.03 which was interpreted as Satisfactory meaning that the respondents agreed to the response according to the response mode and responsibility towards employees came last with mean 2.96 interpreted as Satisfactory meaning that the respondents agreed to the response according to the response mode.

To get a final picture on extent of corporate social responsibility, the researcher computed an overall average mean for all the five categories in Table 3, which came out to be (mean = 3.08). which confirms that the extent of corporate social responsibility is moderate in Total Kampala Limited.

4.3 Level of Organizational performance

The second objective of the study was to determine the level of organizational performance in Total Kampala Limited. The level of organizational performance was broken down into 4 aspects which included Customer satisfaction, Employee satisfaction, Employee efficiency and lastly Employee effectiveness and respondents were requested to state the extent to which they agree or disagree with the statement by making the best explanation of their perception. All items on the level of organizational performance were rated using 4 scales ranging from 1- 4 (1-Strongly disagree, 2- Disagree, 3-Agree, 4-strongly agree). Respondent's responses were analyzed and described using means and standard deviations as shown in table 4.

Table 3: the level of organizational performance

(n=89)

	ORGANIZATION PERFORMANCE	Mean	Interpretation
	Customer satisfaction		
1	The organization has increased its efficiency due to the good CRS	2.55	High
2	the organization's profit margins have gone up due to effectiveness and efficiency of the organizations	2.75	High
3	Organization characteristics moderate the ability of Management to apply their style for improved organizational performance and to capture the resulting benefits.	2.55	High
	Average mean	**2.62**	**Satisfactory**
	Employee satisfaction		
4	The greater the degree of competition in an organization the greater the extent to which organizations achieve efficiency gains via their CRS	3.56	Very high
5	The macro environment moderates the degree to which organization Management can apply style for organizational improvement	2.68	High
6	The greater the degree of CRS power the greater the organization performance	2.94	High
7	Quality of work in the organization is improving due to the good style of the Management	2.87	High
	Average mean	**3.01**	**Satisfactory**
	Employee efficiency		
8	The organizations earns a lot of profits especially due to the quality of Management it has	3.50	Very high
9	The organization devotes a lot of time and resources to train its Management thus high out put	2.89	High
10	The organizations net profit margin has increased due to the good Management recruitment systems	2.91	High
11	The organization makes a great deal of profits in terms of input and output costs.	2.84	High
	Average mean	**3.04**	**Satisfactory**
	Employee effectiveness		
12	The organizations value have increased due to the good competencies of the Management.	3.60	High
13	The organization has trained its employees very well about its activities thus employees are effective in their work	2.50	high
14	The employees do their work in time thus increasing organization productivity	3.41	Very high
15	The employees report early at work and do their work in time	3.19	High
	Average mean	**3.36**	**Very Satisfactory**

Source Primary data 2016

The results in table 5 revealed that there different levels of organizational Performance in Total Kampala Limited . On overall, four (4) out of (15) rated very high, eleven (11) were rated high, respectively. The four items which were highly rated as far as organizational Performance in Total Kampala Limited is concerned were, The greater the degree of competition in an organization the greater the extent to which organizations achieve efficiency gains via their CRS (mean = 3.56), The organizations earns a lot of profits especially due to the quality of Management it has (mean = 3.50), The organizations value have increased due to the good competencies of the Management (mean = 3.60) and lastly The employees do their work in time thus increasing organization productivity (mean = 3.41)

On the other hand, however, the findings revealed eleven areas which led to high levels of organizational performance;

Among the four categories employee effectiveness emerged highest with (mean = 3.36), followed by employee efficiency with (mean= 3.04), employee satisfaction with (mean = 3.01) and lastly customer satisfaction with (mean = 2.62)

To get a final picture on the level of organizational Performance of in Total Kampala Limited , the researcher computed an overall Grand average mean for all aspects in Table 5, which came out to be (mean = 3.01), which confirms that the level of organizational Performance in Total Kampala Limited stands at moderate level.

4.4 Relationship between Level of Corporate Social Responsibility and Level of organizational performance .

The third objective was to determine whether there is a significant relationship between level of Corporate Social Responsibility and organizational performance in Total Kampala Limited . It was hypothesized that "there is no significant relationship between Corporate Social Responsibility and organizational performance in Total Kampala Limited ,. To test the null hypothesis, and to get an overall picture of the relationship, the researcher combined all the

means and computed them. Two mean indices were correlated using Pearson's Linear Correlation Coefficient (PLCC) as shown in table 5 below.

Table 4: Relationship between Corporate Social Responsibility and level of organizational performance

(Level of significance=0.05)

Variable correlated	Computed r-value	p-value	Interpretation of Correlation	Decision on H_0
Corporate Social Responsibility Vs organizational performance	0.334	0.000	Positive and significant	Reject

Source: *Primary Data 2016*

Using the Pearson Linear Correlation Coefficient at 0.05 level of significance, Table 5 shows that the relationship between the level of Corporate Social Responsibility and level of organizational performance are significant since the computed P-value is less than 0.05. The null hypothesis is rejected; therefore there is a significant relationship between the level of Corporate Social Responsibility and level of organizational performance in Total Kampala Limited.

To get the final picture on how Corporate Social Responsibility affects organizational performance, three aspects of organizational performance were regressed against Corporate Social Responsibility; results of which are indicated in table 6 bellow; and the remaining aspect were not significant however the overall general picture showed a positive and significant effect.

Table 5: Regression Model for organizational performance and Corporate Social Responsibility

(Level of significance=0.05)

Variables regressed	Adjusted R^2	F	Sig.	Interpretation	Decision on Ho
organizational performance Vs Corporate Social Responsibility	.127	23.280	.000	significant effect	Rejected
Coefficients	**Beta**	**T**	**Sig.**		
(Constant)	___	31.798	.000	significant effect	Rejected
Responsibility towards consumers	-.339	-4.385	.000	significant effect	Rejected
Responsibility towards suppliers	-.312	-4.087	.000	significant effect	Rejected
Legal responsibility	-.192	-2.400	.033	significant effect	Rejected

Source: primary data 2016

The Linear regression results in Table 6 indicate that Corporate Social Responsibility significantly affects organizational performance (F=23.280, sig. =0.000). The results indicate that the three constructs of Corporate Social Responsibility included in the regression model contribute over 12% towards variations in all the three aspects of organizational performance in Total Kampala Limited , (Adjusted R^2 =0.127). The coefficients section of this table indicates the level to which Corporate Social Responsibility affect organizational performance and this is indicated by Beta values. For example, of all the three aspects in Corporate Social Responsibility, Legal responsibility has the biggest impact on organizational performance with a beta value of -0.192, suggesting that Legal responsibility contribute over -19% towards variations in organizational performance . This is followed by Responsibility towards suppliers (Beta=0.312), and lastly Responsibility towards consumers (Beta=-0.339). This implies that for corporate social responsibility to be successful, improve and flourish in total Kampala Limited the administrators of total Kampala Limited should come up emphasis Legal responsibility,

followed by Responsibility towards suppliers and lastly responsibility towards consumers. These should be thought of if they want to boost corporate social responsibility in Total Kampala Limited.

CHAPTER FIVE
DISCUSSION, CONCLUSION AND RECOMMENDATION

5.1 Discussion

According to the findings on the gender of the respondents, The majority of the respondents were in that age bracket of between 13-35 years with 44.6% which is indicating that almost all kinds of the different aged groups participated and provided their respondents in the data collection;

Gender and marital status were two important variables in the study, however, almost all the mature and reasonable stakeholders, that might involve the process of corporate social responsibility and organizational performance in total Kampala Limited. The respondents were either target beneficiary or secondary beneficiaries. the study distribution of gender equity were given a fair consideration therefore 56.2% of the respondents were male and while the rest 43.8% were female. Besides to this about 45% of the questioned people were married, 32.6% were single while on the other hand, divorced and windowed were 11.2% each;

5.1.1 The level of Corporate Social Responsibility

Basing on the findings in the table 3, the level of Corporate Social Responsibility was broken into five aspects which included Legal responsibility towards consumers, responsibility towards employees, responsibility towards suppliers and ethical responsibilities, out of the five, legal responsibilities was ranked highest with mean 3.36 interpreted as very Satisfactory meaning that the respondents Strongly agreed to the response according to the response mode, this was in line with the findings of Carroll, (1990). Came up with the pyramid of CSR in his book Organization Horizons, (1991). Suggested that there arc Labor kinds of social responsibilities that constitute a total range of CSR organization activities. These are: legal ethical and philanthropic responsibilities. Carroll further emphasized that, for CSR to he accepted by a conscientious organization person. it should he framed in such a way that the entire range 01' organization responsibilities is embraced. Carroll, (1991).

The findings were also in line with those of Wood, (1991). Who described the ideal objectives of CSR in a firm as: institutional (uphold the legitimacy in society if the organization),

organizational (improve the fit of the organizations with the environment), and moral/ethical (create a culture of ethical choice). Wood's model, when merged with Carol's four areas of corporate responsibility, help to identify specific organization outcomes associated With each objective, providing clearer guidance to leaders regarding CSR objectives and benefits. Typical examples of CSR practices include charitable contributions, activities mandated by law, but most are simply expectations society has of organization.

5.1.2 Level of organizational performance

From the findings it was revealed that the level of organizational performance was broken into four aspects which included customer satisfaction, employee satisfaction, employee efficiency and lastly employee effectiveness. Among the four aspects employee effectiveness was ranked highest with mean 3.36 which was interpreted as Very Satisfactory which means that the respondents strongly agreed to the response that the level of organizational performance is very satisfactory according to the response mode.. This was in line with the findings of Patient Satisfaction (2002) who suggested that employees are main factor that will ensure the company to achieve their objective and goals. Employees' satisfaction is a term used to describe whether employees are happy or not in their job and fulfill their needs at job. In Freight forwarding services, providers tend to satisfy easily if their customer is satisfied.

This supported by Press I. Press, Patient Satisfaction (2002) that high satisfaction of employees, high quality of care, improved financial health, strengthened competitive position, and better risk management will lead in increasing patient satisfaction.

The findings were also in line with those of Zablah *et al.* (2004).who provided a detailed description of the Corporate Social responsibility dimensions which includes knowledge management application and customer interaction management. The knowledge management process refers to a firm's activities that focus on capturing information about customers and markets (e.g., customer response to a direct mail campaign and obtaining data from secondary sources), employing analysis techniques to identify trends and patterns related to customers' behavior and market conditions, and direct contact with the customer Alavi, M. and Leidner, D. E (2001).On the other hand, interaction management focuses on the exchange of core benefits (i.e., products and services for money), information exchange, social exchange (i.e.,

interpersonal exchange), and any combination of the three Kalafatis, S. P (2002). Hence, the dimensions of knowledge management application, customer response, and customer interaction, are essential for successfully carrying out Corporate Social responsibility which, in turn, enhances organizational performance.

5.1.3 The relationship between corporate social responsibility and organizational performance

Using the Pearson Linear Correlation Coefficient at 0.05 level of significance, the relationship between the level of Corporate Social Responsibility and level of organizational performance are significant since the computed P-value is less than 0.05. The null hypothesis was rejected; therefore there was a significant relationship between the level of Corporate Social Responsibility and level of organizational performance in Total Kampala Limited .

The Linear regression results indicate that Corporate Social Responsibility significantly affects organizational performance. The results indicate that the three constructs of Corporate Social Responsibility included in the regression model contribute over 12% towards variations in all the three aspects of organizational performance in Total Kampala Limited , (Adjusted R^2 =0.127). The coefficients section indicates the level to which Corporate Social Responsibility affect organizational performance and this is indicated by Beta values. This implies that for organizational performance to be improved, the administrators in Total Kampala Limited should come up emphasis corporate social responsibility in order for the organization to be successful.

These findings were in line of those of Arsoy et al., (2012) who proved in their search in Turkish organizations that reciprocal positive relationship between CSR and organizational performance and mutual influence; the existence of a variable can lead to the other. To put it simply, to make the relationship between CSR and organizational performance. proposed a four-gradient model with four types of organizations from the best profit of the social and organizational goals adopted at the worst, they do not achieve both. Different scholars like Saeednia & Shafeiha, 2012; Nikolaeva & Bicho, 2011; and Golob et al., 2008 that work in ethical and legal standards for a marketing Tool; improvement organizations reputation, and achieving a sustainable competitive advantage as rivals.

Much of the debate over the importance of CSR initiatives in improving organizational performance has revolved around the fact that researchers have found CSR to have positive, negative, and neutral impacts on financial performance. McWilliams and Siegel (2000) attribute this inconsistency to flawed empirical analysis. The authors argue that many studies estimate the effect of CSR by regressing firm performance on CSR among several other control variables. They feel that this model might be mis-specified because it does not control for investment in research and development (R&D), which has been shown to be an important determinant of firm performance. The conclusion of this study was that if the model is properly specified, then CSR has a neutral impact on financial performance. McWilliams and Siegel (2001) reaffirmed this finding in a separate study.

Mackey, Mackey, and Barney (2007) developed a theoretical model in which the supply of and demand for socially responsible investment opportunities were analysed to determine which activities would improve, reduce, or have no impact on a firm's market value. The model shows that firms might fund socially responsible activities that do not maximise the present value of their firm's future cash flows yet it can still maximize it.

These were also in line with those of Ali et al., 2010). Dawkins (2004) who stated that when an organization contributes towards social welfare, it enhance commitment level of existing customers and attracts the motivated potential employees. Brammer, Millington and Rayton (2007) stated when a company has CSR initiatives; employees are more proud of and committed to the organization. According to Stawiski et al. (2010) organization should involve their employees in decision making regarding which actions should be undertaken relating to community, environment and employees themselves so that organization can get maximum benefits of CSR. Employees will be motivated by organization's CSR activities and ultimately organizational performance will increase.

5.2 Conclusion

The study analyzes the relationship between corporate social responsibility and corporate performance. The study also combines the effects of organizational culture and organizational

performance.. This shows that the people in total Kampala consider Post Corporation to the Company in its commitment to the organization. Significant relationship between organizational culture and organizational performance found. Organizational culture, including employee participation, collaboration, learning, care about customers. It shows that employees pay more attention to organizational culture as CSR activities of their organization. The results of this study are for the organization in the formulation of corporate culture in terms of CSR activities in Pakistan. The study has contributed to literature on CSR and employee performance.

Now with the new policies and procedure it is mandatory for all the organization to follow CSR activities. Now the managers believe that every organization should focus on CSR activities as these will not only help to improve firm's image but also do a value added contribute to the society. The study concludes that recognition of company CSR aspect which would help company to prioritize their conscientious events as well as company's obligations. It was observed that process of value addition for businesses by constructing good reputation is affected by other factors. The higher innovation will lead to greater Return on Assets and Return on Equity.

According to some authors that research and development can help to improve the financial performance of the organization but with the R & D impact corporate social performance will not be considerable while keeping in focus ROA and ROE. According to some other authors it is concluded that relationship between CSP and organizational performance is quite uncertain when variable of more accuracy were introduced in economic model. Companies are following CSR having extra benefits of customer loyalty which ultimately increase the profit margin of the firm. With the increase in good will, the organizations get high reputation in the eye of stakeholder and help to beat competitors.

The intervening variables government policy and priority both had significant impact on customer retention as they there was significant increase in R squared for both models though government policy had got the highest increase of the two variables. Government policy tend to force banks to be more responsible to their area of operation thereby increasing the retention of

customer while priority of the bank though maybe manipulated or supersede by other important priorities still it has significant impact as an intervening variable between the variables

The survival of any organization is dependent upon series of exchange between the organization and its environment. The involvement and participation of total Uganda in corporate social responsibility activities shows that the company is socially responsible to its immediate environment.

For any organization to survive, it has to properly take part in social responsibility activity. Most organizations and government agencies agree that social responsibility is well and truly on the agenda in the business world because businesses operate in an environment where her resources are sourced and for this, citizens will be looking up to them with high expectations and if this expectations are neglected it will not go well with both the organization and the citizens.

Where shareholders refuse the approval of social responsibility they may receive wrath from the government and its host community. Having said this, organizations should take up the issue of social responsibility seriously. If a company fails to meet stakeholders' expectations, it can put its own future at risk.

In conclusion, corporate social responsibility can therefore be best described as an ultimate approach to organization performance. Corporate social responsibility creeps into all aspect of operations and organizational performance. Like quality, it is something that you know when you see it. It is a prospect that business today should genuinely and wholeheartedly be committed to. The dangers of ignoring corporate social responsibility are grave and numerous. When it is remembered how important goodwill, brands and trademarks are to the overall company's value, corporate social responsibility is therefore something that a company should try as much as possible and get appropriately during its planning, development and implementation.

5.3 Recommendation

The analysis shows that better CSP may not influence CFP so it is difficult to anticipate CSR from a firm. But still organizations need to follow the policies described by the government bodies of the countries which demand more transparency to cover the benefits of stakeholders. It is observed from survey those respondents are unable to differentiate CSR from charitable

activities. It is also noticed that some firms are focusing on community growth while ignoring the internal factor which is also a part of CSR activity that is transparency, proper disclosure and CG. It is strongly recommended to make a strategy of CSR, focus on long run goals of the firms and their must be a proper CSR department which will evaluate the impact of CSR on performance ad measure the organization financial performance.

In the first findings, which states that Failure to adequately carry out Corporate Social Responsibility has played a significant role in the increase in occurrence and consequences of conflict between organizations and their host communities, the idea that the only function of business organization is profit maximization for the shareholders should be erased and become obsolete and thus they should shift emphasis to a newer term "social responsibility". Total Kampala Limited should expand their activities by going into other areas like health, education, charity giving, instead of focusing on only infrastructure, sport and entertainment.
Total Kampala limited sees Corporate Social Responsibility as an obligation to its host community, this supports that oil companies should carry out corporate social responsibility projects and not only should they practice Corporate Social Responsibility, they should carry it out adequately and appropriately in order to ensure sustainability, profitability and a high increase in productivity, thus, they will definitely experience the benefits that are inherent in the planning and implementation of Corporate Social Responsibility. Also its dedication to Corporate Social Responsibility will help in achieving its predetermined goals and objectives.

Effective monitoring and evaluation by all stakeholders of Total Kampala Limited reduces the incidence of the company treating Corporate Social Responsibility with levity, community leaders/ representatives/ heads, opinion leaders and shareholders e.t.c should ensure regular and effective monitoring and supervision of Total Kampala Limited activities. They should be educated and become more acquainted with the concept of Corporate Social Responsibility. Seminars and regular meetings should be observed by all stakeholders with the aid of the Government and legislations on corporate social responsibility. This would prevent the diversion of funds by the company for unapproved purposes such as bribery and illegal business practices other than the agreed purposes, thus, reducing the incidence of the company treating Corporate Social Responsibility with levity.

Total Kampala Limited management's failure to observe key principles of Corporate Social Responsibility does have effects on the incidence and occurrence of damage and other adverse effects on its host community, a committee should be established to oversee the social responsibility activities of cement and other manufacturing companies. The government should partner with these companies to ensure that company's management observes key principles of Corporate Social Responsibility in order to ensure effectiveness in running its social responsibility programmes. Without endangering corporate survival, businessmen should realize the advantages of giving grants to universities and other institutions and to its community, to mention a few. Organizations should realize that an increase in the entrepreneur spirit of the populace can only be beneficial to the business sector and that the government cannot do this all alone.

Basing on the findings and the conclusions of the study the researcher recommends that, government should reduce tax on multi-national companies who take corporate social responsibility seriously. By so doing, it will help motivate the companies to engage more on the social responsibility they normally carry out in the constituent or the communities in which they operate from by expanding the activities of corporate social responsibility. This in turns helps the government in reducing the constituency projects and fasten development and more job opportunities.

The researcher recommends that Multi-national companies should engage in a corporate social responsibility that will meet the needs of the people in which their organization operates which in turns will promote a lot of positive change to the people to reduce crisis and foster better work force without interruption from the community. Example, they should engage in giving out free education to numbers of youths, building of health centers, campaign against HIV/AIDS, malaria, non-communicable diseases, use of condoms etc. this should be done, in collaboration with the government in a way of creating more jobs for unemployed youths, providing clean water, employing more of the indigenes from the community, sponsoring activities that adds value to the peoples life and culture, repair roads in which their heavy trucks passes in case they find any damage.

Multi-national companies' corporate social responsibility should be accommodative and proactive. This way they will gain good image in the eyes of the people in promoting their products and service within and across the globe. It will also foster good relationship between them and the stakeholders and also reduce threat of stopping operations.

Multinational companies should reach out to the people of the community in which they operate from to really know what they want before engaging in their corporate social responsibility and also to involve them in the project to make them know it's their project.

5.4 Areas for future Research

Notwithstanding the efforts made by the researcher, he could not exhaust entirely this particular area; therefore he recommends that the future researchers should focus on the following.

Owing the fact that this study only concentrated on corporate social responsibility and organizational performance in Total Kampala Limited, there a need to conduct a similar study but purely covering the youth since they make the biggest percentage of the entire sub counties. Secondly, the researcher also recommends the future researchers to concentrate on how corporate social responsibility can affect employee performance.

REFERENCES

Accountability: *Corporate Social Responsibility and the Law* (2009). Cambridge. England: Cambridge

Adams, M.I.A. (2002). *The convergence of international Corporate System* – Where is Australia leading? *Keeping Good Companies Journal*. 54(2), 82-87.

Adeleke, A., Ogundele, O.J.K & Oyenuga, O.O. (2008). *Organization Policy and Strategy*. (2nd ed.). Lagos. Concept Publication.

Ahmed, P.K. & Machold, S. (2004). The quality and ethics connection: Towards virtuous organizations. *Total Quality Management*. 15 (4), 527-545.

Aina, S. (2002). Modern Media Management. Lagos. *Arabian journal of Organization and Management Review*. Ebensun Publishers. 2(8), 10.

Aldehyyat, J. & Anchor, J. (2008). Strategic planning tools and techniques in Jordan: awareness and use. *Strategic change*. 17(7/8), 281-293.

Aluko, M., Odugbesam, O., Gbadamosi, G. & Osuagwu, L. (2004). *Organization Policy and*

Ambastha, A. & Momaya, K. (2004). Competitiveness of firms: Review of theory frameworks and models. *Singapore Management Review*. 36(1), 45-67.

Anderson, T.J. (2000). Strategic Planning, autonomous actions and Corporate Performance. *Long Range Planning*.33 (2), 184-200.

Aroni, J.M. (2010). An evaluation of emerging trends of corporate social responsibility for selected components in Kampala: A Case of listed companies in the NSE. *Unpublished MBA Research Project*. Kampala Methodist University, Mombasa.

Azapagic, A. (2004). Developing a framework for sustainable development indicators for the mining and minerals industry. *Journal of Cleaner Production*. 12(6), 639-662.

Barker, C., Pistrang, N. & Elliott, R. (2002). *Research methods in clinical psychology: An introduction for students and practitioners*. London. Wiley & sons.

Barnea, A. & Rubin, A. (2010). Corporate social responsibility as a conflict between shareholders. *Journal of Organization Ethics*. 97(1), 71-86.

Bart, C., Bontis, N. & Taggar, S. (2001). A model of the impact of mission statements on firm performance. *Management Decision*. 39(1), 19-35

Beaglehole, R., Bonita, R. & Kjellstrom, R. (2006). *Basic Epidemiology*. (2nd ed.). Geneva.

Beaver, G. (2007). The Strategy payoff for smaller enterprises. *Journal of Organization Strategy*. 28(1), 11-17.

Beltratti, A. (2005). The complementary between Corporate Governance and Corporate Social Responsibility. *The Geneva papers on Risk and Insurance Issues and Practice*. 30(3), 373-386.

Bergman, B. & Klefsjo, B. (2003). *Quality from Customer needs to customer satisfaction*. (2nded.). Student Literature. Lund.20 (1), v-vi.

Bergquist, B., Garvare, R. & Klefsjo, B. (2006). *Quality Management for tomorrow. To appear in quality Management and Organizational Excellence*. Standards Australia International Ltd. Sydney.

Bichta, C. (2003). Corporate socially responsible industry (CSR) practices in the context of Greek. *Social Responsibility and Environmental Management*. 10(1), 12-24.

Bird, A. & Beechler, S. (1995). Links between organization and transactional human resources management strategy in US based Japanese subsidiaries: An empirical investigation. *Journal of International Organization Studies*. 2 (6), 23-24.

Boli, J. & Hartsuiker, D. (2001). *World Culture and Transnational Corporations: Sketch of a Project*. Paper presented at the International conference on Effects of the Responses to Globalization. Istanbul.

Brouthers, R., Andriessen, F. & Nicolaes, I. (1998). Driving blind: Strategic decision makingin small companies. *Long Range Planning*. 31(1), 130-138.

Bryman, A. & Cramer, D. (1997). *Quantitative Data Analysis with SPSS for windows: A guide for social scientists*. London. Routledge.

Burke, L. & Logsdon, J.M. (1996). How corporate social responsibility pays off. *Long RangePlanning*. 29(4), 495-502.

Burton, R. M., Desanctis, G. & Obel, B. (2006). *Organizational Design: A step-by-step Approach*. Cambridge. New York. Cambridge University Press.

Campbell, J.L. (2007). Why would corporations behave in socially responsible ways? An institutional Theory of corporate social responsibility. *Academy of Management Review*. 32(3), 946-967.

Carlisle, Y.M. & Faulkner, D.O. (2005). The strategy of Reputation. *Strategic Change*. 14(8),413-422.

Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Organization & Society*. 38(3), 268-295.

Carroll, A. B. (2000). Commentary and an Overview of key Questions on Corporate Social Performance Measurement. *Organization Society*. 39(4), 466-478.

Cespa, G. & Cestone, G. (2007). Corporate Social Responsibility and Managerial Entrenchment.*Journal of Economics and Management Strategy*. 16(3), 741-771.

Christensen, L. B., Johnson, R. B. & Turner, L. A. (eds.). (2011). *Research Methods, Design and Analysis*. (11th ed.). Boston. Pearson Education.

Clarke, T. (2004). *Introduction: Theories of governance – reconceptualising corporate governance theory after the Enron experience, foundations of corporate governance*. Abingdon. Routledge.

Clarkson, M.B.E (1995). A stakeholder Framework for Analyzing and Evaluating Corporate Social Performance. *The Academy of Management Review*. 320(1), 92-117.

Coombs, J.E. & Gilley, K.M. (2005). Stakeholder Management as a predictor of CEO compensation: Main effects and interactions with financial performance. *Strategic Management Journal*. 26(9), 827-841.

Corporate social responsibility http://www.mallcnbaker.net/csr/definition.php p.6.

Covin, J.G. & Miles, M. P. (2007). Corporate entrepreneurship and the pursuit of competitive Advantage. *Entrepreneurship theory and practice*. 23(3), 47-63.

Crane (2008). Ihe Oxford handbook of Corporate Social Responsibility.

Cutler, R.M. (2006). The paradox of International Emergent Coherence: Organization and Decision in a complex world. *Journal of the Washington Academy of Sciences*. 91(4), 9-27.

David, F.R. (2005). *Strategic Management: Concepts and Cases.* (10th ed.). Pearson Prentice - Hall. Pearson Education International.

De Vaus, D. (2002). *Survey in social Research.* (5th ed.). London. Routledge.Donaldson, L. (2006).The contingency Theory of Organizational Design: Challenges and opportunities. *The evolving state-of-the-art.* New York. NY. Springer.

Denis (2011). Responsibility based environmental governance". S.A.P.I.EN.S4 (1). Retries ed 1 5 .June 2011.

Donaldson, L. & Luo, B. N. (2009). Some Developments in the contingency Theory of Organizational Design. *EIASM workshop on information and organization Design.* Brussels. Belgium.

Donaldson, L. (2001).*The Contingency Theory of Organizations.* Thousand Oaks. CA. Sage.

Donaldson, T. & Preston, L.E. (1995). The stakeholder theory of the corporation: Concepts, evidence and implications. *Academy of management Review.* 20(1), 65-91.

Draper, S. (2006). Corporate responsibility and competitiveness at the meso level: Key Models for delivering sector- level corporate responsibility. *Corporate Governance.*

Faucet TA and Nasty 11. Normative Foundations of Technology Transfer and Transnational Benefit Principles in the UNESCO Universal Declaration on Bioethics and Human Rights ISO - International Organization for Standardization. (2009). Social Responsibility - ISO 26000,

Ghemawat, Pankaj (Spring 2002). "Competition and Organization Strategy in Historical Perspective". Organization History Review (Harvard Organization Review).

J. Scott Armstrong (1977). Social Irresponsibility in Management'. Journal of Organization Research (Elsevier North-Holland Inc.) 15: 185 213.

Jacques, Ryan. 'Kelly Calculator Investment Tool". Retrieved 7 October 2008.

Jennifer A. (2006). Multinationals and Corporate Social Responsibility: Limitations and Opportunities in International Law. Cambridge. UK: Cambridge University Press.

Kali-ski. 13. (1d.). Ethics in Management. (2001). Encyclopedia of Organization and Finance (2nd ed.. Vol. 1). New York: Macmillan Reference.p.2. Sw ire. 1997

Kevin A. Hassett (2008, 2nd ed.). "Investment. 'The Concise Encyclopedia of Economics. Library of Economics and Liberty.

May. Sieve. George Cheney, and Juliet Roper (2007). The delete over Corporate Social Responsibility. Oxford, England: New York. NY: Oxford University Press.

McBarnet, Doreen .1., Aurora Voiculescu, and Tom Campbell (2007). The New Corporate *Strategy*. (3rd ed.). Lagos. Longman.

Thorp. Ed'aard. Kelly Capital Growth 1nestment Criterion. World Scientific. Retrieved 2010.

Visser. Wayne, Dirk Matten, Manfred Pohi, and Nick Tolhurst (Editors) (2007). The A to 7 of Corporate Social Responsibility. London, England: New York, NY: Wile, ISI3N 978-0-470-terk. WHO publications.

APPENDIX 1
QUESTIONNAIRES

Dear Sir/ Madam,

Greetings!

I am a student of Kampala International University conducting a study on *"corporate social responsibility and organizational performance in Uganda. A case study of Total Kampala Limited"* as a requirement in partial fulfillment of the requirements for the award of a degree in International Organization Administration Within this context, may I request you to participate in this study by answering the questionnaires. Kindly do not leave any option unanswered. Any data you will provide shall be for academic purposes only and no information of such kind shall be disclosed to others.

May I retrieve the questionnaire within five days (5)?

Thank you very much in advance.

I.0 Bio data

1. Sex: Male ☐ Female ☐

3. Age:

18-20 Yrs. ☐

21-25 Yrs ☐

26-30 Yrs ☐

31-35 yrs ☐

36-40 Yrs ☐

41-45Yrs ☐

46-50 Yrs ☐

50+ yrs ☐

4. Role of Respondent

Top management ☐ Middle ☐

Front line ☐ stakeholder ☐ other ☐

5. Educational Qualifications :

Diploma ☐ Bachelors ☐ Masters ☐ PhD ☐

6. Marital status

Single ☐ Married ☐ Divorced ☐ widowed ☐

20 INDEPENDENT VARIABLE

CORPORATE SOCIAL RESPONSIBILITIES

SD- Strongly disagree, D- Disagree, N-Neutral, A-Agree, SA-Strongly Agree

		SD	D	N	A	SA
1	My organization has a CSR structure?					
2	My Colleagues/Subordinates are encouraged to participate in local community activities (e.g. providing employee time and expertise, or other practical help)					
3	My organization gives regular financial support to local community activities and projects (e.g. charitable donations or sponsorships)					
4	My organization communicates organization values to customers, organization partners, suppliers and other interested parties (e.g. in sales presentations, marketing material or informal communication)					
5	my organization makes an assessment of impact of its organization on the stake holders					
6	My organization studies the impact of its CSR activities on the stakeholders					
7	My organization is an instrument for wealth creation with CSR conceived as a strategic tool to promote economic objectives					
8	CSR is an unconditionally acceptance obligation of Organization in my organization					
9	Implementing CSR is the responsibility of my organization					
10	Government provides training to my organization to help to implement CSR					
11	There is more public recognition given to my organization's doing well in the area of CSR					
12	My organization allocates CSR budgets					
13	the geographical area of CSR interventions in my organization is good					
14	The nature of CSR activities undertaken by my Organization are very good					
15	My organization encourages persons to be self-employed by giving them important and support in developing by themselves					
16	My organization encourages sports among nearby people by encouraging and sponsoring sports programmes / events					
17	My organization providing training programmes for men and women like Computers, tailoring or making paper bags etc					

3.0 DEPENDENT VARIABLE

QUESTIONNAIRE TO DETERMINE THE LEVEL OF ORGANIZATION PERFORMANCE

Direction: Please tick your preferred option on the space provided before each item. Kindly use the rating guide below:

	ORGANIZATION PERFORMANCE	SD	D	N	A	SA
	Customer satisfaction					
1	The organization has increased its efficiency due to the good CRS					
2	the organization's profit margins have gone up due to effectiveness and efficiency of the organizations					
3	Organization characteristics moderate the ability of Management to apply their style for improved organizational performance and to capture the resulting benefits.					
	Employee satisfaction					
4	The greater the degree of competition in an organization the greater the extent to which organizations achieve efficiency gains via their CRS					
5	The macro environment moderates the degree to which organization Management can apply style for organizational improvement					
6	The greater the degree of CRS power the greater the organization performance					
7	Quality of work in the organization is improving due to the good style of the Management					
	Employee efficiency					
8	The organizations earns a lot of profits especially due to the quality of Management it has					
9	The organization devotes a lot of time and resources to train its Management thus high out put					
10	The organizations net profit margin has increased due to the good Management recruitment systems					
11	The organization makes a great deal of					

	profits in terms of input and output costs.					
	Employee effectiveness					
12	The organizations value have increased due to the good competencies of the Management.					