

Strategic Orientation, Corporate Social Responsibilities and Firm Performance in Nigerian Airports

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Abstract

One of most important pillars that have major implications for an organizations structure, activities investments relations with market and performance is strategy. Adopting the best strategy out there requires organization to coordinate their approaches in establishing industry positions and or by relying on its resources, competences, and capabilities in an effort to achieve a fit with their internal and external environments and in turn achieve a sustained competitive advantage and improved business efficiency. Therefore, strategic orientation of the firm reflects its operational, marketing and entrepreneurial posture. The objectives of this study are to examine the relationship between Strategic Orientation, Corporate Social Responsibilities and Firm Performance in Nigerian Airports. Quantitative approach was used through the use of survey questionnaire. The population for this study is the staff working at both listed airport in the northern Nigeria. The respondents were the airport managers, staff, passengers, head of parastatals and community members. The result of the study found that there is no effect of Philanthropic responsibility, Legal responsibilities, Ethical responsibilities and Economic responsibilities on the Strategic Orientation of listed state airport in northern Nigeria.

1.0 INTRODUCTION

One of most important pillars that have major implications for an organizations structure, activities investments relations with market and performance is strategy (Obeidat & Abdallah, 2020) . Having strategy helps organizations find solutions to problems, create new capabilities and improve business performance(Hilman & kaliappen,2019) by allowing organizations and the managers to gather specific resources, recognize opportunities for providing valued products and services, and to convey those products and services for higher profits (Theodosius & kehagias 2018). Adopting the best strategy out there requires organization to coordinate their approaches in establishing industry positions and or by relying on its resources, competences, and capabilities in an effort to achieve a fit with their internal and external environments and in turn achieve a sustained competitive advantage and improved business efficiency . in order to achieve these goals, organizations need to focus on their strategic orientation since strategic orientation guides the direction that a firm intends to pursue in order to monitor its activities for better

business performance(Gao & yim,2017) . Therefore, strategic orientation of the firm reflects its operational, marketing and entrepreneurial posture. By doing so, a firm achieves its goals in markets by taking risks, investing innovation, becoming proactive, and developing future oriented foresight (kumar Favotto 2016). Strategic orientation has received wide spread attention from management, marketing, and entrepreneurship scholars. However, no universally accepted definition of strategic orientation exists. The very nature of orientation is a matter of debate, and different streams of literature have developed diverse concepts.

Orientation refers to the general or lasting direction of thoughts, inclination, or interest Merriam Webster (2019) online dictionary. Strategic orientation refers to the manner in which a firm adapts to its external environment (Madanoglu & Okumus 2018). In other words it refers to the pattern of responses that an organization makes to its operating environment in an effort to enhance performance and gain competitive advantage Kumar & Menini 2020). Other scholars see strategic orientation as an aspect of organizational culture. A strategy can also provide a framework that allows an organization and its managers to assemble specialized assets, to identify opportunities for providing valued products and services to customers, and to deliver those products and services for higher profits in the market place. However, not all firms respond to changes in the environment in the same way. The responses to the operating environment are categorized according to strategic orientation of the organization. (masa'deh and shannak,2016). According to Angelidis, Magee & Massetti (2018).The relationship among CSR responsibilities and performances is the least comprehended aspect of CSR. Studies have shown some positive relationship (Orlizky, 2019). However, this relationship has not been fully proven and the systems through which association's budgetary implementation can be upgraded throughout CSR aren't fully known (Jawahar & McLoughlin, 2020). According to a number of researchers, CSR contributes to a firm's strategic competitiveness implying a positive correlation between CSR and performance of a firm (Weber, 2018). Most researchers contend that good corporate reputation enhances a firm's strategic value (Rumet, 2017). Neville, Bell & Menguc (2015) urge that Organizations that have enough and useful resources have the highest possibilities of getting more profits. However, according to Barney (2017), organizations with enviable importance or hard to establish as achieve a reliable and sustainable performance.

Corporate Social Responsibility (CSR) is a model that involves the practice in which corporate players at their pleasure connect not only social but also environment advancement in their strategy of the business activities. CSR has turned into a major problem in the current business world (Jawahar & McLoughlin, 2020). The fundamental purpose behind an association's presence is that of profit maximization. Hypothetically, CSR is required to enhance an organization's budgetary enforcement for a long period of time. The surrounding environment directly affects the survival of an organization in existing market or new. Unreliable market of an organization barred the potential customers from trusting the organization. Whereas reliable markets places the organization in a reliable and stable picture which in long run changes the customer's needs into requirements (Orlizky, 2019). Also CSR creates values by reducing costs and risks, gaining competitive advantages, developing legitimacy, and searching win-win outcome (Chang & Yeh, 2016; Durmaz et al., 2017). So businesses should be concerned about the quality of life, in other words, the physical, human and social environment of modern man and modern society (Drucker, 2019). Within the context of CSR, businesses should identify

which issues (social, environmental, economic) they need to focus on in their policies, decisions and practices, taking into account the interests of all stakeholders (Brennan & Solomon, 2018). Airports need to manage CSR strategies for sustainable development (Chang & Yeh, 2016; Koç & Durmaz, 2015). In aviation industry, an airport needs to balance its profits and social impacts, by considering the interests of all stakeholders, such as residents, tenants, Airport and travellers (Rawson & Hooper, 2012).

It is important for airports to provide collective useful feedback such as environmental protection, economic value creation and social services in terms of competitive advantage and sustainable development. Thus, in order to meet the expectations of stakeholders, airport operators have begun to focus on CSR implementations. In long term, the airport which has a powerful economic structure, socially meets stakeholder's expectations and minimizes negative environmental impacts could be sustainable. In short term companies should provide competitive products and services to sustain economically and also protect the natural and human resources (Koç & Durmaz, 2015). The aviation industry has a significant role in the development of the economy. However, in the recent past, attributable to the open sky policy and liberalization of the aviation industry, performance of most carriers has been on the decrease minimizing the contribution that the industry has had in the economy (Madanoglu & Okumus 2018). Productivity, piece of the overall industry and client maintenance in the greater part of the aircrafts has been antagonistically influenced. Businesses in aviation industry, where fierce competition has been encountered, have had to pay more attention to their relationships with the environment to increase their market share and to survive. In this context, enterprises have started to focus on corporate social responsibility (CSR) applications to provide sustainability in terms of environmental, social and economic (Brennan & Solomon, 2018). Although there are many academic studies on this subject in other sectors, it is relatively less in aviation sector. Therefore, in this study, CSR applications in terms of Operations in the state airports in northern Nigeria have to be examined within the extent of the research for CSR activities.

Studies have likewise settled that expanded rivalry in the business has had a huge commitment to the declined execution of the airlines working in Nigeria. For example, statistical surveying uncovers that passage of Qatar Airways and Emirates Airways in a portion of the courses that were at first told by Nigeria airlines has contributed fundamentally to the diminished volume of offers recorded by Nigeria carriers and subsequently the decreased benefit. Extraordinary rivalry has prompted the closure of a few airlines (Thigh, 2017). For example, Jet link, sosoliso stopped to work in 2018. Carriers have likewise been compelled to suspend activities on a few courses. For instance, Arik air and Aero contractors has over the time suspended its flights to Rome, Ouagadougou, and Ndjamena.(Nigeria Airways Annual Report and Financial Statement, 2019). Different studies have investigated the association of Nigeria airlines in corporate social obligation. For example, Muhia (2019) conducted research to build up the corporate social duty rehearses by Nigeria Airlines. The examination uncovers that the airline is effectively engaged with corporate social duty rehearses. There is, in any case, no examination that has built up the connection between Corporate Social Responsibility and execution of airport corporate social responsibility in Nigeria. It is in such manner that this exploration was directed, to set up the relationship between corporate social obligation and its execution of chosen airport working in Nigeria.

LITERATURE REVIEW

2.3.1 Philanthropic Responsibilities and Firm Performance

Philanthropic or optional duty was seen as the wish that association were great company subjects, by efficiently attractive in projects to move forwards being welfare and altruism (Carroll, 2017). Firms' optional spending duties involve deliberate social enclosure, as well as exercises, for example, humanitarian pledge. These exercises are merely deliberate, directed just by business want to take part in social exercises that are not ordered, not necessary by law and not normal of business. They incorporate such things as giving a day care center to working moms and philanthropic beneficent gifts (Maignan and Ferrell, 2019). The processing condition has required the organization to not just proceed in the arrangement of better items yet to go an additional mile in acting in an altruistic way to charm clients. These involve the working of schools, doctor's facilities, taking part in societal undertakings and participate in wearing exercises, and so forth. These demonstrations of contributing more than the legitimate spending desire to the general public have expanded the value-based impact on clients persistently sought after for the items and administrations of the organization (Lichtenstein et al. 2018). Charitable commitments are related with making mental recognitions in the brain of the clients by review the organization in a positive way (Sen and Bhattacharya, 2020). This demonstration of the organization makes clients to be appended mentally to the organization and its items and administrations.

CSR consolidates an intentional responsibility to outperforming these express and understood commitments forced on organizations by society's desires for standard corporate conduct (Bowen, 2015; Margolis and Walsh, 2016; Willmott, 2017; Kotler and Lee, 2018; Blowfield and Murray, 2019). These humanitarian duties are absent to singular judgment and decision (Carroll, 2020). CSR as characterized by Bowen (2021), McGuire (2016), Carroll (2017) and ensuing scientists, centers especially on the connections among production and culture. The public can be partitioned into groups of various partners by thinking about their interrelation with the organization (Falck and Heblich, 2018). Since partnerships and associations are leap jointly by contracts that different partner specialists have with at least one association, every association has an obligation towards the other partner performing artists and organizations (Sunder, 2019; Jones and Wicks, 2020).

2.3.2 Economic Responsibilities and Firm Performance

Financial expenditure is a critical obligation to accomplices for example customers, social requests, specialists (Ramasamy and Yeung, 2019). This is fundamental to business improvement (Shahin and Zairi, 2017). Past examinations have revealed that financial spending commitments are done through conveying quality things and organizations for customers with sensible expense and giving solid jobs to laborers (for example, Lindgren et al., 2019, Lantos2002, Swaen and Chumtaz, 2018). The money related spending parts of CSR involve understanding the financial spending impacts of the association's exercises. Financial spending issues have for a long while been disregarded in the discourse on corporate social commitment. For quite a while, the point has been extensively thought to be all around administered. It is, in any case, the base fathomed by various people of those merging the corporate and open methodology plan and underrepresented in the corporate obligation inspiration. When examining the connection between social obligations and economic performance and productivity, the

centre is given to the research of the connection between social duties and monetary execution and proficiency amid the long haul advancement procedure of an organization with the goal that a positive relationship of the two can be determined. Monetary spending measurement considers the immediate and backhanded financial spending impacts that the association's tasks have on the encompassing network and the organization's partners. That is the thing that makes up corporate financial spending duty (Uddin, 2018).

The fundamental worry of a business is to make benefits. Generally this was the fundamental worry of a given business association. The proprietors of concern are likewise keen on getting an incentive for their ventures. The benefit rationale goes about as the reason for growing the organizations' exercises, compensating the workforce and furthermore giving different administrations to both the representative and the clients (Saleemi, 2019). A firm which has high profits, i.e., great monetary spending condition will probably participates in social exercises. The financial spending point of view of the firm is the main determinant of regardless of whether a business ought to embrace CSR and the structures that ought to be received. As indicated by the neoclassical view, the firm is in charge of the provision of business and instalment of duties, along these lines shaping the premise of acting in a socially dependable way. In times of high expansions, the benefits of the firm are low in this way the organizations might be less inclined to act in the socially dependable way since customer certainty is powerless and profitability development is low. In a stable monetary going through condition combined with security in benefits, firms will probably participate in CSR. Likewise, in a solid contending condition firm are less inclined to act in a socially capable way since more assets are directed to inefficient rivalry through promoting. Then again, solid rivalry might be of incredible advantage to the buyer since they may get an item and an administration at a lower cost. For example, a firm rivalry including the value war between the different portable suppliers in Nigeria early this year caused the versatile calling rates to fall. This sort of rivalry may now and again be seen as a deceptive spending method for a few firms endeavoring to get clients.

2.3.3 Legal Responsibilities and Firm Performance

Legal spending component refers to a company complying with the laws and regulations governing their operations (Swaen and Chumtaz, 2018). Legitimate spending duty includes organizations consenting to bureaucratic, state and nearby government laws and directions by giving a sheltered item to utilization to clients, firms agreeing to the expense division, utilizing assets to the greatest advantage of the general public and upgrading reasonable rivalry. Lawful obligation alludes to an organization's duty to obey neighborhood, regional, national, or even overall laws (Sison, 2019). But moral measures are starting at now encapsulated in the underlying two arrangements, there are additional obligations that are not as usual spelled out yet rather are regardless foreseen from associations by society's individuals (Carroll, 2019). Moral duty alludes to a specific corporate conduct that goes past the unimportant consistence with what it is composed in law (Sison, 2019). That obligation is to lead the business as per their wants, which for the most part will be to profit as would be prudent while fitting in with the essential guidelines of the general public, both those encapsulated in law and those exemplified in moral spending custom (Friedman 1970 as referred to in Reinhardt.et al, 2018) The rule of directing the different inconsistencies of connections of interests is to organize effectiveness while offering thought to equity, which implies when proficiency repudiates with equity, productivity surpasses

as the commanding variable to the extent common law is concerned, an organization, as a lawful substance, is the rule of common law.

The guideline of open request and great behaviors is a standout amongst the most fundamental standards of current common law, which necessitates that the principals of common cases will not disregard people in general requests and great behaviors when occupied with common exercises, which additionally expects organizations to embrace non-execution liabilities on any practices disallowed by law when occupied with city exercises. To the extent organizations are concerned, they ought to likewise make their work day from the egotistical business benefits to the advancement of social advantages all in all and take up certain social obligations while not relinquishing self-benefit making openings. Expense laws go about as a propelling apparatus for a firm acting in a socially mindful way. Reasoning admissible from the assessable salary on magnanimous duties urge numerous organizations to take part in CSR since that pay won't pull in any duty. Analysts have attempted to examine the impact of assessment law derivations on corporate magnanimity. Expense laws go about as a determinant of how firms are to connect with CSR (Campbell, 2018). Along these lines, state direction as assessments influences the degree to which partnerships carry on in socially dependable ways. On the off chance that organizations look for heartlessly high productivity and high benefit and accordingly harm the equity and reasonable tenets of the general public, every one of the people in the general public will at last need to pay an overwhelming value (Saleemi, 2020).

2.3.4 Ethical Responsibilities and Firm Performance

Moral spending obligation goes past lawful spending prerequisites regarding standards, standards, and desires which thusly mirror a worry for making the right decision, simply, reasonable and to keep away from damages to other people (Shahin and Zairi, 2017). Vogel (2018) contended that buyers are more worried about moral spending items which are a specialty advertise where all merchandise and enterprises keep on being purchased by value, comfort, and quality. Be that as it may, even in the specialty advertise for moral spending items, purchasers may think that it's hard to choose which firms to help (Cheers, 2019). Society is a natural entirety. Organizations (endeavors) are segments making up the natural entirety. To take a gander at the connection among society and organizations, organizations can't make due in detachment from society. Social advancement depends on the development of organizations. This interdependency chooses that society and organizations transaction with one another, and in the meantime they are limited by their separate advancement rules; additionally, organizations, as a social setup, have their free advantages; social benefits are of open welfares. The advancement goals of organizations lie in augmenting their corporate benefits, though social improvement destinations are for an increment of regular advantages of its individuals in the public eye. Likewise, organizations, as one level of society, necessitate that corporate interests are put under the constraint of social advantages and friends' goals ought to agree to those of social advantages. Subsequently, it is made known clearly that organizations ought to embrace their separate social obligations.

2.5 Conceptual Framework

According to Mugenda and Mugenda (2018), reasonable structures streamline the proposed connections between the factors in the examination and demonstrate the equivalent graphically

or diagrammatically. The theoretical system of this investigation is based on four autonomous variables CSR: philanthropic obligations, monetary duties, legitimate obligations and additionally moral duties. The needy variable of this examination is the firm execution. Figure 2.1 underneath demonstrates the different free factors and how they influence the needy variable under examination.

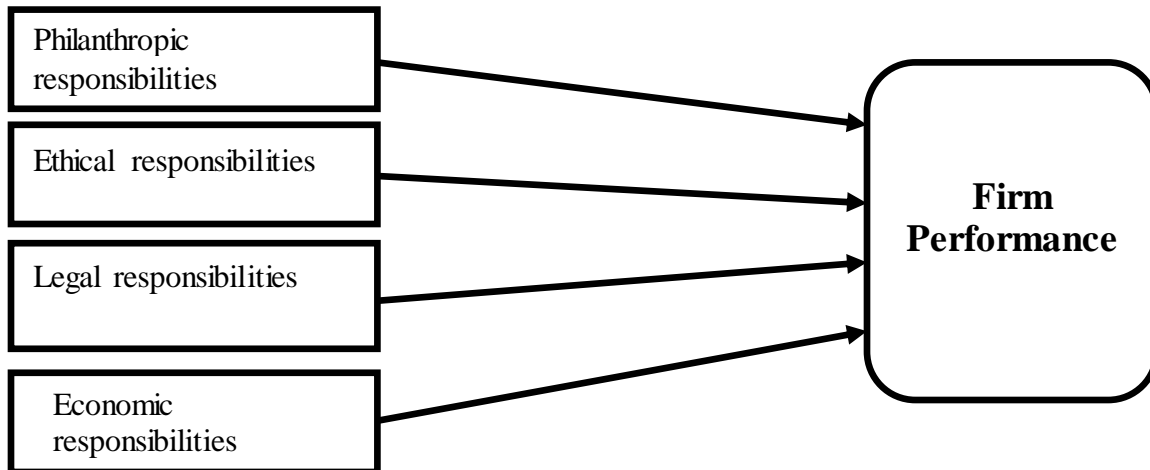


Figure 2.1: Conceptual Framework. Source: Survey Data (2021)

2.2.1 Social Exchange Theory

Social exchange hypothesis is a social mental and sociological viewpoint that portrays social change and unflinching quality as a method of talked about trades including parties. Social trade hypothesis was started in 1958 by George Homans the humanist who distributed the work "Social Behavior as Exchange" (Homans, 1961). Social trade hypothesis sets that human connection are made by the use of a personal cost-advantage investigation and the assessment of choices. The hypothesis rises up out of financial matters, brain research, and humanism. Social trade hypothesis contains the greater part of the real speculation found in discerning decision hypothesis and structuralism. It is also down to earth every now and again in the business subdivision to mean a two-sided, frequently gathering and advantageous process including task or just exchange. Homans' work puts accentuation on the person's behavioral in line with each other. According to Emerson (1976) the human puts more concentration on the dyadic trade puts more human work puts accentuation on the person's behavioral in connection with each other. John Thibaut and Harold Kelley are acknowledged for focusing their findings on the theory of the idea, and a section of a section of groups. According to Emerson (1976) Levi is notorious for being part to the introduction of this concept from his work on anthropology majored on systems of comprehensive switch, like kinship systems and gift exchange. Homans sums up the system in three proposals: success and deprivation satiation scheme. The more recurrence a given improvement has driven in a respect in the point of reference the more likely it is that a man responded to it. Hardship satiation proposition: The more every now and again in the current past an individual has gotten a given reward, the less valuable any extra unit of that compensate progresses toward becoming (Homans, 1961).

Crafted by Emerson and Cook, put into thought huge and creative by their partners, has significantly affected the region of human science. "The social trade school has diligent to seed new hypothetical systems and new discoveries," notes UW humanism executive Charles Hirschman. All connections have given and taken, despite the fact that the parity of this trade isn't regularly comparable. Social Exchange hypothesis portrays how we see association with other individual relying upon our judgment of the equalization settled between what we put into the connection and what we advantage out of it, the sort of affiliation we merit and the probability of handling a decent association with another person (Rusbult, 1983). In settling on a choice what is better, we think of an assessment level against which we assess the give/take proportion. This point fluctuated in the midst of connections, with a couple of being additional giving and others where we get extra from the relationship. They additionally varied significantly in what is received. Thus, hometrade varies, not only equalization but also matter (Rusbult, 1983). Additionally we have an equivalent level of the substitute relations. With a lofty such appraisal altitude, we may feel the planet is overflowing with appealing persons just to come to enjoin us. At the level when this stage is pretty much nothing, we could remain in a mind-boggling expense bond just since we guess we couldn't find any improved somewhere else.

Katherine (2019) follows a couple of imperative dissents to or issues with the communal trade speculation as made from before time unique works that; The presumption decreases human association with a just target process that rises up out of money related speculation; The speculation favors responsiveness as it was created amid the 1970s while contemplations of chance and straightforwardness were favored, yet there may be period when sincerity isn't the greatest alternative in a affiliation; The speculation expect that a complete goal of a association is closeness at what time this may not for the most part be the circumstance and The speculation places associations in a straight structure, when a couple of associations may skip steps or go backward to the extent closeness. Russell Cropanzano and Marie S. Mitchell talk about the way the main problems inside the communal trade speculation is the nonattendance of concept inside examinations on the distinctive swap system. Reciprocity is an important swap rule analyzed, anyway Cropanzano and Mitchell make that the theory would be well appreciated if additional do research programs talk about a collection of swap standards, for instance, unselfishness, cluster increase, status constancy and rivalry (Cropanzano, 2018). Meeker points out that inside the swap over strategy, every unit considers in any occasion the going with segments: correspondence, wisdom, magnanimity (social commitment), store up gain, status, consistency, and contention (rivalry) (Walczak, 2017; Meeker, 2020).

RESEARCH METHODOLOGY

3.1 Research Design

The study was in the form of descriptive survey. This is an ideal methodology when collecting information about people attitudes, opinions, habits or any of the variety of education or social issues Orodho and Kombo (2002). It is a method of collecting information by interviewing or administering a questionnaire to a sample of individuals. Also is effective in seeking views of people about particular issues that concern them (Bukar, 2005). The study was conducted in Abubakar Tafawa Balewa international airport Bauchi, Bauchi local government, Bauchi state it

was built along the Bauchi to Kano road by the village Durum Coordinates: 10°29'00"N 9°44'40"E, with Runway direction 17/35 length 3:400,ft 11,155 with surface asphalt. And Sani Abacha international airport in Lawanti District of Akko Local government Area of Gombe state; it was built along the Bauchi to Gombe road by the village of Lawanti. Co-ordinates: 10°17'56"N 10°54'00"E with Runway direction 05/23 length 3:400,ft 11,155 with surface asphalt.

3.2 Population and sampling

The study focuses on Abubakar Tafawa Balewa airport Bauchi and Sani Abacha international airport Gombe on the staff of parastatals operating in the airport and community members neighboring the state airport. The population for this investigation was staff working at both listed airport in the northern Nigeria and the people of the airport community, the respondents were the airport managers, staff, passengers, head of parastatals and community members. Accordingly the data collection focused on 26 air passengers, 23 Airport staff and 29 community members yielding an aggregate of 78 respondents as abridged in table 3.4. A table paradigm of Krejcie and Morgan (1970) will be adapted to select the sample size for the study. The sample size for the population of 78 under Krejcie & Morgan table is 64. Data for the study was collected from both primary sources. The primary source of data was used for the study through the administration of questionnaire. The questionnaire was structured using closed-ended Likert scale of strongly agree, agree, undecided, disagree and strongly disagree. The study employs both descriptive and inferential statistical tools of analysis to present and analyze the responses from the questionnaires survey and also to test the hypotheses.

FINDINGS

4.1 Demographic Characteristics of Respondents

The gender distribution of the respondents indicated that 40(66.6%) of the respondents are male while 20(33.3%) of the respondents are female. Marital Status indicated that 10(16.6%) of the respondents were single, 20(33.3%) of the respondents were married, 5(8.3%) of the respondents were divorce and 25(41.6%) of the respondents were widowed. The respondents by Age indicated that 15(25.0%) of the respondents were within the age of 18 – 25years, 20(33.3%) of the respondents were within the age of 26 – 30years and 25(41.6%) of the respondents were above 36years. On level of education, it indicated that 10(16.6%) of the respondents were having Masters, 20(33.3%) of the respondents were having Degree, 5(8.3%) of the respondents were having Diploma and 25(41.6%) of the respondents were having certificate. For years in service, it indicated that 0(0%) of the respondents worked in the organization less than one years, 5(8.3%) of the respondents worked in the organization for 1 – 5years, 25(41.6%) of the respondents worked in the organization for 6 – 10years, 10(16.6%) of the respondents worked in the organization for 11 – 15years and 20(33.3%) of the respondents worked in the organization for over 15years.

4.2 Regression Analysis

To establish the effect of corporate social responsibility on firm performance of selected Airport operating in northern Nigeria, the study conducted a multiple regression analysis. Table 4.3 gives a summary of the findings of this study.

Table 4.1: Model Summary

Model	R	R Square	Adjusted R Square	Std. error of the Estimate	The F Change	Change Statistics
1	0.213 ^a	0.045	0.031	0.711	0.045	3.210

a. Predictors: (Constant), Philanthropic responsibilities, economic responsibilities, legal responsibilities and ethical responsibilities

Source; Field survey (2021)

Coefficient of assurance discloses the degree to which changes in the dependent variable (firm performance) can be clarified by the adjustment in the independent variables or the level of variety in the reliant variable (firm execution) that is clarified by all the four free factors (Philanthropic obligations, financial duties, legitimate duties and moral duties). The four free factors that were contemplated in table 4.7 clarify that the estimation of balanced R squared (coefficient of assurance) was 0.031, a sign that there was a variety of 3.1% on the Philanthropic obligations, monetary duties, legitimate duties and moral duties and firm execution, at 95% certainty interim. The examination additionally settled that there was a positive connection between the CSR (Philanthropic obligations, financial duties, lawful duties and moral duties) and firm execution as appeared above by the relationship coefficient (R) of 0.213.

Table 4.2: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.979	2	2.679	0.467	0.048 ^a
	Residual	9.732	2	5.791		
	Total	16.791	4			

a. Predictors: (Constant), Philanthropic responsibilities, economic responsibilities, legal responsibilities and ethical responsibilities

b. *Dependent Variable:* Firm performance

Source; Field survey (2021)

Table 4.4 above shows the Analysis of Variance (ANOVA). The F-value was found to be 0.587 while P-value was 0.048 which is <0.05 level of significance. This signifies that CSR is a good predictor of firm performance for airline companies in Northern Nigeria. The Firm performance value of 0.048 indicates that the regression was significant in predicting the effect of corporate social responsibility on firm performance. The F critical at 5% level of significance was 0.4677 since F calculated is less than the F critical (value = 2.371); this shows that the overall model was significant.

Table 4.3: Coefficients of Determination

Model	Unstandardized Coefficient	Standardized coefficient	Standardized Coefficients	T	Sig.
1	B	Std. Error	Beta		
	(Constant)	0.510		7.178	0.000
	Philanthropic	0.060	0.140	2.021	0.045

Responsibilities					
Economic Responsibilities	-0.119	0.059	-0.138	-	0.045
Legal Responsibilities	0.137	0.082	0.115	2.013	0.096
Ethical Responsibilities	0.126	0.071	0.146	2.031	0.047

a. Dependent Variable: Firm performance

Source; Field survey (2021)

The results imply that one unit increase in Philanthropic responsibilities will lead to an increase in Firm performance with a factor of 0.121 at a significance level of 0.05 all factors held constant. A unit increase in Economic responsibilities could result in an increase in profitability with a factor of -0.119 at a significance level of 0.05 all factors held constant. One unit increase in Legal responsibilities could result in an increase in profitability with a factor of 0.137, while A unit increase in Ethical responsibilities could result in an increase in profitability with a factor of 0.126 at a significance level of 0.05 all factors held constant.

The table above also indicated that Philanthropic responsibilities, Economic responsibilities, Legal responsibilities and Ethical responsibilities have a direct positive effect on the performance of airline industry in Northern Nigeria because their P-values were less than 0.05 where the independent variable had regression values as follows; Philanthropic responsibilities with 0.121(P-value 0.045), Economic responsibilities with -0.119 (P-value 0.045), Legal responsibilities with 0.137 (P-value 0.096), while Ethical responsibilities with 0.126 (P-value 0.047). Nonetheless, the study shows that there is a significant correlation between CSR and Firm Performance. Therefore, it can be deduced that CSR has an impact on the Firm.

4.3 Discussion of Major Findings

The study empirically tested Philanthropic responsibilities and firm performance in Bauchi and Gombe airport. Based on the analysis, the following hypotheses were discovered. The result found that there is no effect of Philanthropic responsibility on the community of listed state airport in northern Nigeria. Schnurbein et. al. (2016) noted, “Corporate philanthropy generally takes on three different forms: corporate giving, corporate volunteering and corporate foundations. In addition, we use the framework of Anheier and Leat (2016) to further differentiate corporate philanthropy in a charity/service, scientific philanthropy and new scientific philanthropy approach. Corporate giving entails all kinds of contributions – money and in kind – that are donated by the corporation. Noble et. al. (2018) list four different motivational categories why enterprises give to charity: strategic profit maximization, altruistic motivation, political motivation and managerial utility motivation. In practice, decisions on giving are driven by a combination of the four categories and were found to be triggered by specific community claims. Corporate volunteering is defined as supporting and fostering employees’ efforts to perform community service and activities during working hours. It aims at enhancing the companies’ community and employee relations. Corporate foundations are charitable foundations that are established and predominantly funded by a for-profit company.

The study empirically tested the effect of Economic responsibilities and firm performance in Bauchi and Gombe airport. Based on the analysis, the following hypotheses were discovered.

There is no the effect of Economic responsibilities on the community of listed state airport in northern Nigeria. Even though there are a variety of transportation modes, such as automobiles, trucks, ships and railroads, perhaps no other mode has more significant impact on intercity trade and commerce than aviation. Travel in the aviation system allows for intercontinental travel of large volumes of passenger and cargo in relatively short periods of time. Access to markets around the world has resulted in the largest of communities reaping extraordinary economic benefit. (Wells, 2018) The air transport become vital to the growth of business and industry in a community by providing air access for companies that must meet the demands of supply, competition and expanding marketing areas. Communities without airports or sufficient air service have limitations placed on their capacity for economic growth. (Wells, 2018).

Air transport also contributes to people's quality of life in a number of other ways that are not captured in standard economic indicators: for example, by contributing to sustainable development, supporting remote communities and widening consumer choice: (ATAG,2019)

The study empirically tested Legal responsibilities and firm performance in Bauchi and Gombe airport. Based on the analysis, the following hypotheses were discovered. Schiffman and Kanuk (2019). Several studies, such as Bhinekawati (2016), Bijlmakers (2019), Sullivan (2017), Chakrabarty (2011), Strauss (2015), have already been written about the challenges of applying the CSR concept caused by different levels of economic development, cultural diversity and rather broad definition of social responsibility. Nevertheless, a common problem for all economies is still the techniques of CSR assessment and reporting. In management theory the greatest attention has been given to the assessment system, efficiency criteria and data reliability on the activities of the enterprises. However, considering the broad and complex definition of CSR, theorists and industrial experts recognize that existing methods for CSR assessment are in the initial stages of development (Giannarakis 2016, Hopkins 2005, Koep 2017, Güreş et. al 2017, Stevenson 2016).

The study empirically tested Ethical responsibilities and firm performance in Bauchi and Gombe airport. Based on the analysis, the following hypotheses were discovered. There is no effect of Ethical responsibilities on the community of listed state airport in northern Nigeria. Based on that: Based on the above assertion, Nigerian Aviation Quarterly (2012:11) conceived that the early days of Nigerian civil aviation witnessed the control of civil aviation by the Public Works Director with the British Air Navigation Order (BANO) as the regulatory mechanism and which grew with the creation of the Civil Aviation Sector in the Federal Ministry of Transport, 1965. It was in charge of all aeronautical and non-aeronautical matters before the Federal Civil Aviation Authority (FCAA) was created in 1990 (NCAP, 2013:2).

5.0 CONCLUSION AND RECOMMENDATIONS

5.1 Recommendations

The policy makers and airline regulators should put adequate legislation requiring all airline operators to initiate and develop CSR programs within the society where they operate. This, therefore, dictates that the Airport CSR strategy be well aligned with the broad national objectives of the country. The Airport can achieve this by getting the input of the policymakers when making CSR decisions and developing the CSR strategies. For Airport to develop a positive brand image and improve their performance they should adopt CSR programs that deal

with environment, health, education and water since these are the main concerns of the society. The study further recommends that Airport should comply with legal regulations in order to appeal to the customers and improve customer loyalty and performance. Since this study has implications on the work of the firms' managers, subordinate staff, researchers as well as the community at large, there is need to develop a greater understanding of the various interactions involving CSR variables that predict the performance of Airport operating in Northern Nigeria.

5.2 Conclusion

This explore venture has looked into corporate social duty rehearses among airport working in Northern Nigeria trying to answer the exploration question and meet the examination goal of the CSR asks for that extraordinary corporate specialist and organization should attempt to keep up an agreement between the legitimate interests and those of accomplices for the affiliation's business to be driven in a productive and plausible way. CSR, in this way, isn't just an unselfishness movement by affiliations expecting to look incredible to individuals when all is said in done to climb their advantages. It is a fundamental for good corporate activity and organization and furthermore proceeded with assignment and benefit subsequently firm execution. In light of the discoveries of this exploration, it was discovered that Philanthropic, Legal, Economic and Ethical duties all had a critical impact to the execution of airport working in Northern Nigeria. Philanthropic initiatives which included charity donations, support of health and educational programs have succeeded to woo customers and endeared them to products and services of the particular airlines. Economic responsibilities also have a positive effect on the performance of airlines. Provision of quality services, generation of income to shareholders and charging of reasonable prices for services ensures that customers get value for their money and leads to customer satisfaction. Legal responsibilities affected performance positively. Compliance to laws and regulations governing the airline sector, enactment of measures to ensure safety for goods and services and safeguarding employee rights led to customer satisfaction and positively affected performance. Ethical responsibilities also contributed significantly to performance of airlines. Accountability to the society and immediate community on resource use and conservation entrusts the firm to its customers and improves customer loyalty hence improving performance.

5.3 Suggestions for Further Study

Since research explored original information, what has been identified is not exhaustive owing to the vibrant transformation and dynamism in the airline industry. Given that, the subsequent suggestions for further research have been made. The study's main focus was the corporate social responsibility for the entire airport operating in Northern Nigeria. However, given that each airline has a unique orientation in CSR, a more inclusive study should be conducted to determine the relationship between CSR, organizational leadership, customer retention and organizational performance since the environment in the airline industry is complex and very turbulent. A relative study should be conduct ending other airline companies operating in East Africa to ascertain if comparable results are reachable. In all profit organizations, the shareholder's goal is profit maximization. In a bid to evaluate that their interests are secured, further research could be done to determine whether CSR has any impact on particularly airlines' financial performance. Finally, a survey could be done to evaluate the stakeholder's perception of the CSR practices in Airport operating in Northern Nigeria. The findings would give the

Airport an objective opinion on whether it is successful in reaching out to its stakeholders and also the most significant areas of need of the stakeholders would be identified.

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