

INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY ON THE PERFORMANCE GLORY TABERNACLE – RCCG, ABUJA

SAMPSON OLUMIDE CHUKWUEMEKA¹ AND ONYINYECHI TENIOLA SAMPSON²

Department of Business Administration

National Open University of Nigeria,

ABSTRACT: *The essence and importance of social welfare by the church as well as its evidence in the impact it has caused in many communities all over the world cannot be denied. The study on Influence of Corporate Social Responsibility on the Performance of Glory Tabernacle Parish – RCCG, Abuja was conducted with the aim to examine the degree of influence of education programme on the performance of Glory Tabernacle and to determine the effect of job creation on the performance of Glory Tabernacle Parish (GTP). The study covered Abuja Parish of Glory Tabernacle Parish (GTP) located at Asokoro. Simple Random Sampling Technique was adopted for carrying out findings. Statistical software package named SPSS 20.0 was used for analysis. At the end of the findings, it was established that there is a significant level of influence of education programme on the performance of Glory Tabernacle Parish (GTP). The result of findings also showed that there is significant effect of job creation and economic development programme on the performance of (GTP). Base on the findings, the researcher recommends that RCCG should consider supporting GTP to establish more income generating organizations as this will serve as a relief on their burden while they continue with their good work.*

INTRODUCTION

Corporate Social Responsibility (CSR) is defined as the actions carried out by organisations positively influencing society where they perform their economic activities. The concept of CSR varies, as some firms designate it as: Corporate Social Responsiveness, Corporate Citizenship, Ethical Business Practices and Stakeholder Management (Kemper, 2013). Increasingly, organizations are flaunting their corporate social responsibility activities, which enhance organizational image; this in turn, elicits positive public perceptions (Pang et al, 2018). Owing to its market size and potential, the number of competing enterprises in Nigeria is increasing. In the foods and beverage industry, organisations attract customers through promotional activities such as Advertising and Public Relations. Hence, how to achieve and maintain a savory image is an important issue.

Today, an increasing number of corporations come to the belief that long-term successful achievement in every business is relying on a good social and environmental performance besides a healthy balance sheet. While analytical tools have enabled corporations to investigate their

activities along with focused insight of risks and opportunities, it has been understood that maximizing the shareholder value is highly engaged with appreciation of the stakeholders' rights (Ayanda & Baruwa, 2014).

CSR developed as a result of the interaction between industrialisation and globalization. As industrialization grew, corporations were criticized for advocating factory labour. The factory labour system required many work hours and that workers live far away from home which had a negative impact on family and the community (Anselmsson & Johanson, 2007). To counter this criticism, corporations developed "industrial welfare program which provided for the education, recreation and socialisation" of factory workers. Shortly after World War 1, Howard Bowen came up with what would become one of the earliest conceptions of CSR. He suggested at the time that "we are entering a time when private business will be judged solely in terms of its demonstrable contribution to general welfare". As far as he was concerned, it was the responsibility of business to ensure better standards of living, economic growth, security and freedom (May, Cheney and Roper, 2007).

Statement of the Problem

The essence and importance of social welfare by the church as well as its evident in the impact it has caused in many communities all over the world cannot be denied. However, there has been a question of how impactful it has been in achieving the desired growth of gospel all over the world. Narrowing it down to Nigeria, many critics have suggested that many social welfare programmes championed by faith-based organizations have been used as smoke screens for the embezzlement of money in these organizations and that the establishment of social welfare programmes are not necessary for the spread of the gospel.

Furthermore, the church is an organization and every organization needs to achieve its aims and objectives in the most impactful and efficient way possible. One of the major aims of the church is to increase its membership in accordance to the great commission given by Jesus Christ to Christians which is to make disciples of all nations. Therefore, it is expedient that the church assesses the means through which it aims to achieve this goal and objective and determine whether it is efficient and impactful in terms of costs and results. For RCCG, one of the ways it aims to increase its membership is through Glory Tabernacle - RCCG, Abuja. Therefore, there is a need to assess if Glory Tabernacle - RCCG, Abuja has been impactful in delivering this goal.

Objectives of the Study

- i. To examine the degree of influence of education programme on the performance of Glory Tabernacle Parish - RCCG, Abuja.
- ii. To determine the effect of job creation and economic development programme on the performance of Glory Tabernacle - RCCG, Abuja.

Research Hypotheses

H₀: There is no significant level of influence of education programme on the performance of Glory Tabernacle RCCG, Abuja.

H₀: There is no significant effect of job creation and economic development programme on the performance of Glory Tabernacle - RCCG, Abuja

LITERATURE REVIEW

According to Palmer (2012) social responsibility is an ethical framework therefore, an entity, be it an organization or individual, has an obligation to act for the benefit of society at large. Social responsibility involves activities which can be passive, by avoiding engaging in socially harmful acts, or active, by performing activities that directly advance social goals (Inverzinni, Locatelli & Brookes, 2017). The theme surrounding social responsibility has always been that of business ethics or environmental sustainability. Majority of the focus around social responsibility has been centered on the obligation of business organizations to give towards the development and sustainability of their community.

However, Palmer (2012) argued that social responsibility does not only involve business organizations but all organizations and individuals that are in positions to impact their social community. These include non-profit organizations of which the church is a part of. According to Hwa-Yoeng (1986), the Church cannot exist without local societies; therefore it is proper that the society and the church participate in social problems. According to Kim (2012), the Church gave birth to Social Welfare and is mother to it. This means that the church is the building block of social welfare. The main aim of the church is to spread the gospel and to help people grow to be the children of God (Kang, 2010). Before being defined as a building, Church means “Gods people” (Min, 2004). However, Kang (2010) argued that many members of the community can be referred to as God’s people and it is the duty of the church to not only preach the gospel to them but show them the way of Christ in kind acts and generous giving.

Social welfare not only includes giving to the less privilege in the society or community, it also means catering and attending to the needs of the residents within a particular community. The church has the responsibility of identifying and spotting necessities that are lacking within their environment and providing it. This has been a legacy in which the church has been built on. According to Mgadla (1997), throughout history, the church has always been known for the significant role it has played in the transformation and development of many underdeveloped communities and countries. The church has been at the centre of educational advancement, advancement in medicine and infrastructural developments in many communities where the gospel was brought. These acts of social welfare enabled the gospel to be spread easily and it enabled

members of these communities to be more attentive to the gospel as some of their worrying needs were solved. Therefore, it has been evident right from time that social welfare has been a prominent tool in advancing the spread of the gospel and building disciples.

By education, we mean first and foremost the process of teaching and learning in order to lead out fully all the potentialities of an individual, and helping the society to grow to its fullest. This also means what parent, teachers and the schools do in educating the young; the process of what goes on in the child, in the process of being educated; the result of what the child acquires and the whole body of knowledge in the educational process (Frankenna cited in Jekayinfa and Kolawole, 2010). This undoubtedly is the most important aspect of development because it is concerned with human development.

The RCCG is a good employer of labour in Nigeria. Looking at the number of thousands of young graduates who are serving as Pastors in RCCG in Nigeria and abroad, there is no doubt that the church is a source of employment to the un-employed youth. In other words, this has reduced unemployment, crimes and youth restiveness in the country. Also, those employed in the various schools have been on the payroll of the church in different locations. They were off the labour market courtesy of RCCG. The RCCG is involved in economic mobilization of its members. As a result, the church has in place a number of two important business schools which are devoted to the training of both members and non-members of the church in business management. The first school is the Redeemer's Business Academy (RBA) which operates under the auspices of the CRM. The RBA is regarded as the "Biblical management training arm" of the church dedicated to "declare the Lordship of Jesus Christ over every sphere of life particularly the marketplace" (RCCG Int'l Directory, 2011).

The impact on the company's finances is achieved through the economic dimension of corporate social responsibility. Organisations should be motivated by profit and put the company's business in hand of consumers, investors and other stakeholders. From the aforementioned, it follows that the business world and the community can work together for the benefit of society and the environment from altruistic motives. Enterprises are aware that their survival in today's market depends on sacrifice short-term profits due to the positive effects in the future, which satisfy the owners and managers, not just as they used to maximize profits (Slavić, 2015).

A corporation has to meet its economic responsibilities referring to returning money to investors, achievement of leadership position in the market, obtaining maximum possible profits, guaranteeing the customer's satisfaction and loyalty, gives fair compensation to employees, gives goods at fair prices to customers, promotions their products/services through costly advertising campaigns (Gonzalez-Rodriguez, 2015).

Economic value assumes responsibility of the company that it will strive for long-term sustainable business, to adequately respond to business risks and to create the necessary security, how to

satisfy its shareholders, investors and workers, and thus society in general. This dimension provides follow economic indicators including, most importantly: direct and indirect economic impact on communities through spending power and geographic, economic impact; economic impact through business process; outsourcing, knowledge, innovation, social investments in employees and consumers; and taxes, tax incentives, wages, pensions and other benefits paid to employees (Cited in Nasrullah and Rahim, 2014).

Corporate Social Responsibility in Nigeria

With regard to Nigeria and the development of corporate social responsibility, Nigeria has been party to several international human rights treaties. The government of Nigeria is one of the governments together with Azerbaijan and Ghana, Kyrgyzstan who have committed to the UK-led Extractive Industries Transparency Initiative, where they have committed to making public all their revenues for oil, gas and mining.

The Nigerian government has also through its NEEDS strategy (Nigerian National Planning Commission 2004) set the context by defining the private sector role by stating that “the private sector will be expected to become more proactive in creating productive jobs, enhancing productivity and improving the quality of life. It is also expected to be socially responsible, by investing in the corporate and social development of Nigeria.

Building on the United Nations declarations, conventions and efforts of constituents especially the International Labour organisations, the ISO has continued a process towards a harmonized approach under the leadership of both the Swedish Standard Institute and the Brazilian Association of Technical Standards. This process has active participation of Nigeria where the National Mirror Committee on Social Responsibility is working to contribute towards the completion of ISO26000 by 2008. The aim is to encourage voluntary commitment to social responsibility and will lead to common guidance on concepts, definition and methods of evaluation.

Further a Global Compact network was officially launched in Nigeria during the 12th annual Nigerian Economic Summit in Abuja in 2006 where some Nigerian organisations have already signed on to the Global Compact. The Nigerian oil sector is dominated by multinational organisations. To compensate for the government’s governance failures and to protect their own business interests, the organisations often engage in corporate social responsibility. The history of formalized corporate social responsibility in Nigeria can be traced back to the corporate social responsibility practices in the oil and gas multinationals with the focus on remedying the effects of their extraction activities on the local communities.

THEORETICAL REVIEW

The Triple Bottom Line Theory

The Triple Bottom Line theory (TBL) was founded by John Elkington in his book “Cannibals with Forks: The Triple Bottom Line of 21st Century Business” (Elkington, 1998). TBL can be considered as CSR framework that incorporates three dimensions of performance: economic, social and environmental. As elaborated by John Elkington, the three dimension of TBL must obtain sustainable results. Sustainability is the main aim of the TBL concept. Organisations must apply TBL in order to achieve continuous profits and long-term social and environmental projects. Many corporations and nonprofit organizations have adopted the TBL sustainability framework to perform CSR projects.

Economic dimension. According to TBL theory, the most important for a company is not to make high profits but to achieve continuous profit for the long term. So Business corporations start to enroll in the TBL CSR framework as well as they draw a strategic plan through calculating expenditures and taxes, forecasting business climate factors, evaluate market benchmark and avoid maximum risk threats. Real study for all these components will lead to achieve sustainable profits (Slaper & Hall, (2011).

Social Dimension. Business must pay attention to its social affairs as well as paying attention to its financial affairs. Achieving social sustainability by a corporation is a must in the TBL CSR framework. But since societies differ from region to another, every corporation has to collect data from national authorities concerning social affairs, as unemployment rates, human rights, female labor force participation, health services, educational services provided by government, etc. After determining the community priorities, shareholders must take decisions to satisfy as much as possible the social needs. So for a business to be stable over the long term social activities of a business corporation must satisfy surrounding society needs as much as possible (Elkington, 1998).

Environmental Dimension. Environmental sustainability is one of the main concepts in the TBL framework. If business organisations will not respect the environmental dimension, our children will not be able to enjoy the same quality of life we are enjoying now. Corporations must pay attention to environmental changes and obey the new environmental laws with being careful to the consumption of natural resources (Elkington, 1998). Corporations have to use the alternative energy sources in order to minimize the consumption of traditional sources of energy (for example oil, gas, coal, etc.), and it has to safe air and water sources, with disposing of toxic and solid waste in an environmental manner. All these factors maintain environmental sustainability.

It's clear that the flexibility of the TBL concept allows organisations to implement social and environmental strategies in a sustainable manner. However, Timothy Slaper (an economic research analyst) mentioned that there are challenges to put the TBL theory into practice (Slaper & Hall, 2011). These challenges include measuring each of the three categories, finding applicable data and calculating policy's contribution to sustainability (Slaper & Hall, 2011). Overcoming these challenges allows organisations to take the correct long term decisions.

Legitimacy Theory

Legitimacy theory is derived from the concept of organizational legitimacy, which has been defined by Dowling and Pfeffer (1975) as a condition or status which exists when an entity's value system is congruent with the value system of the larger social system of which the entity is a part. When a disparity, actual or potential, exists between the two value systems, there is a threat to the entity's legitimacy. Legitimacy theory posits that organizations continually seek to ensure that they operate within the bounds and norms of their respective societies. In adopting a legitimacy theory perspective, a company would voluntarily report on activities if management perceived that those activities were expected by the communities in which it operates (Deegan 2002; Deegan, Rankin and Voght 2000; Cormier and Gordon 2001).

Legitimacy theory relies on the notion that there is a 'social contract' between an organisation and the society in which it operates (Deegan 2000; Deegan 2002; Mathew 1993; Patten 1991; 1992). While there is no generally accepted theory for explaining CSR disclosure practices, recent research in the CSR literature has primarily relied on legitimacy theory (Deegan 2002). Indeed, "it is probable that legitimacy theory is the most widely used theory to explain environmental and social disclosures" (Campbell, Craven and Shrivess, 2003) while, according to Gray, Kouhy and Lavers (1995), legitimacy theory has an advantage over other theories in that it provides disclosing strategies that organizations may adopt to legitimize their existence that may be empirically tested.

EMPIRICAL REVIEW

Theofanis (2010) studied corporate social responsibility and financial performance on Greek organisations. Analysis of CSR as the independent variables was done using content analysis of sustainability reports in generating a compound score of company's CSR level. The study found a positive and significant relationship between stock returns and CSR. The model was found to be statistically significant and results showing that a company which adopts CSR strategy could be evaluated positively by the market and its stakeholders. This result concluded that a company which adopts CSR strategy and practices may obtain higher stock values due to the fact that stakeholders (including shareholders) evaluate positively these activities. The study's recommendations are that managers implement CSR actions in a greater extent to enhance a firm's

market efficiency and use of accounting measures and content analysis to measure financial performance and CSR respectively.

Ghelli (2013) studied corporate social responsibility and financial performance using fortune 500 data. The study found that in the manufacturing sector, the relationship between CSR and performance was positive and significant in both directions, while in the retail trade industry the relationship was in some cases even negative and never significant. The study concluded that depending on the sector in which the analysis is conducted the results will be different. The manufacturing and retail trade industries are two different sectors: the way in which the businesses are run, the differences in the environment and context in which they operate, and the different needs that the stakeholders have, could explain the difference in the results.

Mwangi and Jerotich (2013) studied the relationship between corporate social responsibility practices and financial performance of firms in the manufacturing, construction and allied sector of the Nairobi Securities Exchange (NSE). The study used regression analysis to establish the relationship between financial performance and CSR practice of firms listed in the Manufacturing, Construction and allied Sector of the NSE. Efficiency and capital intensity of the firms were also included as control variables in the model. The study found is that there was a strong relationship between the independent variables (CSR practice, efficiency and capital intensity) used in the model and the dependent variable (ROA). Whereas CSR score was found to have a positive relationship (correlation coefficient of 0.7407) with financial performance this was not significant.

Purnomo and Widianingsih (2012) conducted a research on the Influence of environmental performance on financial performance (with Corporate Social Responsibility disclosure as moderating variable) evidence from listed organisations in Indonesia. They researched on the influence of environmental performance and Corporate Social Responsibility Disclosure on financial performance and obtained inconclusive results. This condition drives researcher to use Corporate Social Responsibility Disclosure as a moderating variable. The number of samples used in this research was ten firms in mining, chemical, pharmaceutical, cement, pulp and paper sectors which are listed on the Indonesia Stock Exchange (IDX) during 2006-2010 with 50 observations. Data were collected from annual report 2006-2010 of the organisations listed on IDX by using multiple regression and moderated regression analysis. The CFP is measured using net profit margin, while environmental performance is measured using PROPER rating and Corporate Social Responsibility Disclosure is measured with Corporate Social Responsibility Index. The results indicate that environment performance has a positive effect on financial performance and Corporate Social Responsibility Disclosure is not able to strengthen the influence of environmental performance on financial performance.

Afonso et al. (2012) examined the relationship between social performance and economic performance of top Portuguese Organisations, by using Spearman coefficient, to study the Hypothesis of relation between the Corporate Social Responsibility Index and economic

performance variables. Green Book of Commission of the European Community was used in a group of nineteen Portuguese top organisations, quoted in the Euronext Lisbon stock exchange, belonging to PSI 20 Index, considering a review period of five years, from 2005 to 2009. To measure the economic and financial performance, three accounting based measures were used: ROE, ROA and ROS. A clusters analysis was applied to group organisations by their social performance and to compare and correlate their economic performance, defined clusters was named in accordance with the social performance of the organisations that composed each one (Cluster 1-Corporate Social Responsibility Medium, Cluster 2- Corporate Social Responsibility High, Cluster 3- Corporate Social Responsibility Low).

The organisations belonging to group of Medium Corporate Social Responsibility were those which had better economic and financial performance in ROA and ROS but worst only in ROE and Low Corporate Social Responsibility organisations had the better result of all in ROE that may indicate a focus in results that are important to shareholders, undervaluing Corporate Social Responsibility. Results indicate that organisations that had a better social performance are not the ones who had a better economic performance, and suggest that the middle path organisations that had a Corporate Social Responsibility Medium and better economic and financial performance in two of the three economic and financial measures of performance might provide a good relation Corporate Social Responsibility-Economic performance, as a basis to a sustainable development. The positive and significant correlations found, in the group of medium Corporate Social Responsibility organisations, between Corporate Social Responsibility Index and ROA suggests that social performance may have positive influence on sales, perhaps because consumers are more predisposed to buy products and services from Corporate Social Responsibility organisations. The total negative correlation between Corporate Social Responsibility Index and ROE, in the Low Corporate Social Responsibility organisations, that had the better result in ROE and the worst in ROA, it may also indicate that a focus in results to shareholders, neglecting social performance, may have a negative impact in other dimensions, like sales.

METHODOLOGY

Research Design: The study adopted a descriptive research design in order to provide a framework to examine the characteristics of the independent variable. This is appropriate to obtain information concerning the status of the phenomenon, to describe what the current situation is with respect to the variable of the study. Ghauri and Gronhaug (2005) assert that in descriptive research design the problem is structured and well understood. Mugenda and Mugenda (2003) agreed that descriptive design is most preferred because it gives a report on things as they actually are. Thus, this study uses this design to get clear information from the respondents with much ease.

Method of Data Collection: The study employs the use of Primary and Secondary sources of data collection. The primary source includes the use of Questionnaires. The secondary source includes

data derived from library documents, publications on internet and relevant materials/textbooks to the study. The study employs both sources of data to enhance a balance between the research observation and available literature on the subject under consideration which promotes objectivity. The plan, structure and strategy of investigation are conceived so as to obtain answers to the research questions; it ensures that the required data that are collected are accurate. The questionnaire is structured into two sections. Section one focuses on the demographic data of respondents, Section two focuses on questions related to the Influence of Corporate Social Responsibility on Organizational Image and Brand Loyalty in Glory Tabernacle RCCG, Abuja.

The data collection instrument that was used for the study is the Questionnaire which was designed using the variables identified as important for meeting the study objectives. Closed- ended and open-ended questions were administered to the respondents. The questionnaire was used since it will be easy to administer and with data to be obtained will be easy to analyze (Mugenda and Mugenda, 2003).

Overview of Data Collection: From a total of two hundred and ten (210) copies of the questionnaire distributed to the respondents, one hundred and ninety-eight (198) copies representing 94.3% were duly completed and returned while twelve (12) copies representing 5.7% were not returned.

Table 1: Distribution and Return of the Questionnaire

Questionnaire	Details	Percentage (%)
Retrieved and usable	198	94.3
Not Retrieved/Retrieved but not Usable	12	5.7
Total	210	100

Source: Field Survey, 2024

DATA ANALYSIS / TEST OF HYPOTHESES

The study makes use of frequencies (f) to show the number of times each score occurred. The frequencies are converted to percentages (%), which will enable the researcher compare the responses meaningfully. Translating frequency counts into percentages showed the number per hundred compared, using a common base of “100” for comparison.

The statistical software package named SPSS 20.0 is used for analysis. According to the problem/requirement, statistical technique, Pearson Product-Moment Correlation have been applied in other to measures the linear correlation between two variables.

Hypothesis one

H₀: There is no significant level of influence of education programme on the performance of Glory Tabernacle RCCG, Abuja.

Table 1: Correlation between Education programme and its effect on performance of the Glory Tabernacle Parish (GTP).

Correlations

		Education programme	Performance
Education programme	Pearson Correlation	1	.293**
	Sig. (2-tailed)		
	N	245	.000 210
Performance	Pearson Correlation	.293 **	1
	Sig. (2-tailed)	.000	245
	N	210	

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

From the above calculations, it is observed that amount of correlation coefficient between Education programme and performance is equal to 29.3 percent and considering that a significant level is greater than 5%. Then we can say that there is positive relationship between Education programme and performance of the Glory Tabernacle RCCG, Abuja.

Table 2: Regression analysis test of Education programme and Performance

Model Summary

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.433	.187		18.342	.000
Education programme	.060	.057	.072	1.054	.293

a. Dependent Variable: Performance

From the coefficients table above, the p-value was obtained to be 0.293 which is greater than 0.05 (5%). Therefore, the alternate Hypothesis “there is a significant relationship between Education programme and the performance of the Glory Tabernacle RCCG, Abuja.” will be accepted and we

can conclude that Education programme plays a vital role on Performance of Glory Tabernacle RCCG, Abuja.

In summary, based on the foregoing, majority do support Hypothesis One that Education programme significant positive influence on performance of the Glory Tabernacle RCCG, Abuja. Education programme had a positive correlation with the performance of the Glory Tabernacle RCCG, Abuja and supports the concept that, Education is most important aspect of development because it is concerned with human development (Alozie, 2005).

Hypothesis Two

H₀: There is no significant effect of job creation and economic development programme on the performance of Glory Tabernacle - RCCG, Abuja

Table 3: Correlation between job creation and economic development programme and performance

Correlations		Job creation and economic development	Performance
Job creation and economic development	Pearson Correlation	1	.736**
	Sig. (2-tailed)	.245	.002
	N		210
Performance	Pearson Correlation	.736 **	1
	Sig. (2-tailed)	.001	.245
	N	210	

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

According to above calculations, it is observed that the correlation coefficient of job creation and economic development is equal to 73.6% and considering that a significant level is greater than 5%. Then we can say that there is a positive relationship between Job creation and economic development and the performance of Glory Tabernacle Parish (GTP).

Table 4: Regression Analysis Test of Job creation and economic development and performance.

Model Summary

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.539	.447		5.685	.000
Job creation and economic development	.032	.096	.023	.337	.736

a. Dependent Variable: Performance

From the regression analysis table above, the p-value was obtained to be 0.736 which is greater than 0.05 (5%). Therefore, we can conclude that there is a significant relationship between Job creation and economic development and the performance of GTP. In summary, based on the foregoing, majority of respondents did support Hypothesis Three. Job creation and economic development and performance had a positive correlation and support the concept that through this means vast economic resources can be built up under this scheme with which so much can be done, meaningfully and professionally to improve the lot of the ever-growing body of Christ, majority of who are families with the scourge of poverty (Ukah, 2003). Therefore, Hypothesis Three which states that “Job creation and economic development has significant positive influence on the performance of Glory Tabernacle RCCG, Abuja” is accepted.

DISCUSSION OF FINDINGS

Hypothesis one was tested using Pearson’s product moment correlation to ascertain the influence of Education programme the performance of Glory Tabernacle Parish, RCCG – Abuja with a computed result ($r = 0.682$; $F= 332.632$; $t= 14.223$; $p < 0.05$). The alternate Hypothesis was accepted and the null Hypothesis was rejected resulting in the conclusion that Education programme has significant positive influence on the performance of Glory Tabernacle Parish, RCCG – Abuja.

Hypothesis Two was tested using Pearson product moment correlation coefficient to understand how Job creation and economic development impacts the performance of Glory Tabernacle Parish

– RCCG, Abuja with a computed result ($r = .955$, $P < .05$). The alternate Hypothesis was accepted and null Hypothesis was rejected resulting in the conclusion that Job creation and economic development has significant positive impact on the performance of Glory Tabernacle RCCG, Abuja.

CONCLUSION / RECOMMENDATION

The significance of Corporate Social Responsibility as a vital tool for societal progress cannot be over emphasized. In spite of mixed evidence on the financial implications of Corporate Social Responsibility, proactive and progressive organizations embrace it as a core means of building up individuals as well as developing a nation.

Definitely, Corporate Social Responsibility activities contribute to positive image building and performance. They have shown evidence indicating that Corporate Social Responsibility practices affect the persons, group, team attitudes and behaviors, operational performance, societal sentiment in favor of an organization and shareholders' sustainability. This study has also found that Corporate Social Responsibility can be used by organizations as a tool to build favorable image and utilize such positive image to enhance individual talent discovery as well as economic growth and development. It therefore, means that through the initiation and implementation of relevant corporate social responsibility measures, a given organization can impact people and communities by sponsoring and imparting knowledge into them. This in turns boost the growth and performance of the organisation.

Arising from the foregoing findings, it is highly recommended that, The RCCG should consider supporting GTP to establish more income generating organizations as this will serve as a relief on their burden while they continue with their good work.

REFERENCES

- Anselmsson, J. and Johanson, U. (2007). Corporate Social Responsibility and the positioning of grocery brands, *International Journal of retail and Distribution Management*, 35 (10), 835-856
- Ayanda A. M and & Baruwa A. A. (2014). Corporate Social Responsibility and Corporate Image, *Transnational Journal of Science and Technology*, 3 (8), 29-49.
- Ghelli, C., (2013). Corporate Social Responsibility and Financial Performance: Empirical Evidence. MSc Finance & Strategic Management.
- Gonzalez-Rodriguez, R., Diaz-Fernandez, C., Simonetti, B. (2015). The social, economic and environmental dimensions of corporate social responsibility: The role played by consumers and potential entrepreneurs. *International Business Review*, 24, 836-848.
- Hwa-Yoeng, H. (1986). *Evangelism and Social Responsibility*. Seoul: Tyrannus Press.
- Kemper, J., Schilke, O., Reimann, M., Wang, X., & Brettel, M. (2013). Competition-motivated corporate social responsibility. *Journal of Business Research*, 66, 1954-1963.
- May, S. K. Cheney G. and Roper J. (2007). *The Debate over Corporate Social Responsibility* Oxford University Press
- Nasrullah, N.M., Rahim, M.M. (2014). CSR in Private Enterprises in Developing Countries. *CSR, Sustainability, Ethics and Governance*, DOI 10.1007/978-3-319-02350-2_2.
- Ojo, O. (2007), "Appraisal of the Practice of Social Responsibility by Business Organisations in Nigeria" Covenant University, Ota, Nigeria.
- Palmer, H. J. (2012). *Corporate Social Responsibility and Financial Performance: Does it Pay to Be Good?"* CMC Senior Theses. Paper 529.
- Pang, O. L. May, Chrystal, S. N. Ying-Kai, O. Shannon R. W. and Kristle P. Y. (2018). Utilization of Corporate Social Responsibility to build organizations' corporate image in Asia: need for an integrative approach, *Asian Journal of Communication*, 28 (4), 335-359.
- Purnomo, P. K. And Widianingsih, L. P. (2012), the Influence of Environmental Performance on Financial Performance with Corporate Social Responsibility Disclosure as a Moderating Variable: Evidence from Listed Organisations in Indonesia *Rev Integr Bus. Econ. Res.* Vol 1(1) 57 Copyright © 2012 Society of Interdisciplinary Business Research (www.sibresearch.org)

- RCCG International Directory 5th ed., (2011). Ukah, A. F.(2003) The Redeemed Christian Church of God (RCCG); Nigeria: Local Identities and Global Processes in African Pentecostalism. PhD Dissertation, University of Bayreuth, Germany.
- Slaper, T. F., Hall, T. J. (2011). The Triple Bottom Line: What Is It and How Does It Work? Indiana Business Review, 86(1). <http://www.ibrc.indiana.edu/ibr/11/spring/article2.html#2>
- Theofanis, K., (2010). Corporate Social Responsibility and Financial Performance: An Empirical Analysis on Greek Organisations. European Research Studies, XIII