Effect of social capital on organizational performance: A study of Benue State Board of Internal Revenue Service, Makurdi

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Abstract
This study examines the effect of social capital on organizational performance in Benue State Board of Internal Revenue Service, (BIRS) Makurdi. The study specifically examines the effect of structural capital, relational capital and cognitive capital on the performance of Benue State Board of Internal Revenue Service, Makurdi. A survey design was adopted for the study and questionnaire was used for data collection. A sample of 186 was used through convenience sampling technique. Data collected were presented and analyzed using correlation and regression analysis with the aid of Statistical Package for Social Sciences (SPSS 21). Formulated hypotheses were tested at 0.05 level of significance. Findings of the study reveal that structural capital significantly affects the performance Board of Internal Revenue Service, Makurdi. The study also indicated that relational capital and cognitive capital have a positive significant effect of the performance Board of Internal Revenue Service. The study concludes that social capital plays a fundamental role in building relationship between employees and customers which ultimately improves organizational performance. The study recommends that management BIRS should encourage employees to participate actively in affairs of the organization to enhance its performance.

Keywords: Structural social capital, Relational social capital, Cognitive social capital, Performance.

1.0 Introduction

Organizations operate in a dynamic environment; hence businesses constantly need to improve performance by changing business strategies to accomplish goals or otherwise liquidate (Ajagbe, Bih, Olujobi & Udo, 2016). One among these strategies is investment in relationship. Consequently, as people work together in group settings, they tend to form relationships that are likely to influence each other's attitudes and beliefs. Because of the roles that investment in relationship play in organizational success today, tapping into this element seems critical (Leana & Pil, 2006).

People intentionally build social ties to have access to resources of others or, alternatively, take advantage of being embedded in social networks which improves organizational performance (Zappa & Zavarrone, 2009). To add to this argument, Leana and Van Buren (1999) assert that organization with high base of social capital improves organizational performance better because employees tend to be more committed, willing to work, flexible, subordinate their own goals to the organization's needs and more interested in investing their pool of specialized skills and knowledge to organization's needs. Thus, higher level of social capital results in higher level of organizational performance.

Many scholars argued that human capitals are important for improvement of performance and productivity of organizations (Mojtehedzadeh, Alavi & Mehdizadeh, 2010). Therefore, attention to employee's social capitals in organization are such factors which can influence on performance of organizations. Interpersonal relations and social relations established in the work environment can provide individuals with benefits, which affect their level of job satisfaction.

The social capital concept has been extensively used to explain the magnitude of social factors to increase level of performance and achieving goals of the organization. The basic idea of social capital is that it improves communication between individuals, generates cooperation that can be of benefit for individuals and organization in general (Adler & Kwon, 2002). Though relatively few studies have examined social capital as an organizational phenomenon, the number of researchers examining the concept of social capital in organizational settings is increasing speedily (Sahin, 2010).

According to Knok, (1999) social capital is the process by which social actors create and mobilize their network connections within and between organizations to gain access to other social actors' resources. Organizational social capital is generally understood as the ability of the individuals in the organization to work for the common good, and networking and trust are most often used to characterize organizational social capital (Hasle, Kristensen, Moller & Olesen, 2007). According to Nahapiet and Ghoshal (1998), social capital in the workplace is reflected in three aspects; structural aspect of social capital which includes the recipient of the communication patterns between members of an organization; relational dimension of social capital describes the kind of personal relationships people have developed with each other through a history of interactions and cognitive aspects of social capital includes the amount of employee's share within a social network or a common understanding about the nature of communication between individuals in an organization (Sahin, 2010).

Organizational performance is one of the basic notions in management and most of management's tasks formed according to this conception. Indeed, organizations' success can be reflected in their performance. Karahanna and Preston (2013) argue that organizational advantage can be derived from the collective ability of Organizational actors to exchange, combine and integrate knowledge via social capital. Mesfin, Mebrahtu, Desalegn and Shamie, (2014) in their study concluded that the existence of strong tie among owners of business organizations in areas such as sharing of information, borrowing, giving and receiving of advice and consultation help the business owners to handle unreceptive situations in time of shocks and crises and hence enhance the growth and expansion of their businesses.

Many studies such as Bousrih, (2013); Ariani, (2012) and Cook, (2011) have investigated the relationship between social capital and organizational performance from different point of view. However, to the best of the researcher's knowledge, none of the studies wholly elaborate on how the dimensions (structural, relational and cognitive) of social capital have impact on organizational performance. Also, there are limited literature on this area of research in Nigeria and Benue State Therefore, a considerable literature gap exist regarding how social capital affects organizational performance. More so, it is evidence that social capital serves as a means for attaining success in the business world. But overtime businesses still record failure, therefore, one is tempted to ask if social capital actually improve performance or is only applicable to some sector? Consequently, this study tries to fill these pertinent gaps in literature by investigating the effect of the dimensions of social capital (structural, relational and cognitive) on the performance of Benue State Board of Internal Revenue Service (BIRS), Makurdi. Accordingly, the paper is divided as follows: Section two focuses on literature review, section three discusses the methodology employed in the study, section four is results and discussion of findings and lastly section five discusses conclusions and recommendations.

The broad objective of this study is to examine the effect of social capital on organizational performance in Benue State Board of Internal Revenue Service, Makurdi. The study specifically examines the effect of structural social capital, relational social capital and cognitive social capital on the performance of Benue State Board of Internal Revenue Service (BIRS), Makurdi.

2. Literature Review

Concept of Social Capital

The concept of social capital is defined differently by various authors. The social capital literature argues that differences in organizational performance may represent differences in the ability of organizations to create and exploit social capital (Karahanna & Preston, 2013). Nahapiet and Ghoshal (1998) defined social capital as the sum of the actual and potential resources embedded within, available through, and derived from the network of relationships possessed by an individual or social unit. Social capital thus comprises both the network and the assets that may be mobilized through that network. Fu (2004) explains that social capital is inheres in personal connections and interpersonal interactions, together with the shared sets of values that are associated with these contacts and relationships.

According to Coleman (2012) social capital is defined by its function. It is not a single entity, but a variety of different entities, with two elements in common: they all consist in some aspect of social structure and facilitate certain actions of actors within the structure. Putnam (2000) argued that the core idea of social capital is that social networks have value hence; social contacts affect the productivity of individuals and groups. Also, Schaik (2002) explains that the basic to the notion of social capital is that people spend their resources on others, invest in each other and that people can mobilize the resources of others. This investment in relationship is manifested in the level of loyalty exhibited by employees in a workplace. Savari, Eslami and Monavarifard, (2013) added that employees with higher levels of loyalty and commitments are considered one of the indicators representing success of some organizations than others. These indicators increase the performance, efficiency and effectiveness of the organizations. Social capital facilitates knowledge integration by reducing the perception of organizational actors that other group would potentially act opportunistically and helps to develop shared goals among different stakeholders (Karahanna & Preston, 2013). In this study, social capital is defined as the investment in relationship which has potential of resource reservoir from which individual in the social network draw resources for the actualization of higher organizational performance.

Dimensions of Social Capital

Nahapiet and Ghoshal (1998) explain that there are three dimensions embedded in social capital namely: relational, structural and cognitive social capital. Similarly, Hau *et al.,* (2013) identified three dimensions of social capital namely: the relational, the structural and the cognitive dimensions of social capital. This study also adopts the three dimensions of social capital as structural, relational and cognitive social capital.

i. Structural Capital

According to Chen, Zhu and Xie (2004), structural capital refers to the system, structure, current business practices of an organization, which invariably include all non-human knowledge in the organization such as research and development cost, innovation, patent right, trademark etc. It is an organizational way of doing business which consists of values, beliefs, and norms of behavior that are shared and accepted by employees of organization.

Muhammad and Ismail (2009) opined that structural social capital is viewed as a competitive intelligence, formulas, information system, patents, policies and others which resulted from products or systems the company has created over a period. Bontis (2000) in a study on social capital and business performance revealed that social capital had a positive association with business execution regardless of the industry. Findings of a study by Maditinos, Sevic and Tsairidis, (2010) revealed a positive relationship of structural capital and firm performance. Also, Appuhami (2007) found a positive relation between structural capital and firm performance.

ii. Relational Capital

Relational dimension of social capital describes the kind of personal relationships people have developed with each other through a history of interactions. This concept focuses on the relations people have, such as respect and friendship, that influence their behavior. In same context, Tomlinson (2011) add that the relational dimension explores the nature of linkages and the degree to which actors are embedded in such networks. This facet embodies business liaisons, particularly behavior, trust, and attitudes that exist between firms within the network. Ariani (2012) indicated that the relational dimension refers to the kind of personal relationship that people have developed with each other through a history of interactions. This dimension is characterized by high level of trust, shared norms, obligation, and identification.

Oliveira, (2013) further explain that in the relational dimension of social capital the focus becomes the content and the characteristics of the relationships. It refers to each one of the individual relationships among one actor and all the others, concerning its intensity, multiplicity- meaning how many roles an actor plays in that relationship- and implicit rules. Karahanna and Preston (2013) added that the relational dimension of social capital influences knowledge integration by enabling access to parties for exchanging knowledge and participating in knowing activities. Oliveira, (2013) also argue that the relational dimension is that quantity and diversity in the relationships are key features in defining the access to more resources, which, in turn, can be used to achieve better performances. Pinho, (2013) in a study on the role of relational social capital in examining exporter intermediary relationships found a significant and positive relationship between relational capita and organizational performance.

iii. Cognitive Capital

Cognitive dimension of social capital refers to those resources providing shared representation, interpretations, and systems of meaning among parties. This implies that the cognitive dimension involves the collective goals or shared vision that emerges between actors within the network. As explained by Ariani, (2012) the cognitive dimension is attached to shared regulations and paradigm. The cognitive dimension or intellectual capital refers to shared language and codes and the ability to share knowledge. This dimension helps create general understanding on the shared goals and right ways to act in the social system.

Cognitive social capital points out individual skills in judging and interpreting his work relation with his colleagues or supervisors. The cognitive dimension facilitates interaction, makes information held by others accessible, and aids in the assimilation of new knowledge through a common cognitive frame (Schaik, 2002). From the study by Muniady, Abdullah, Mamun, Mohamad, Yukthamarani and Noor, 2015). it was revealed that there is positive and significant relationship between cognitive social capital and firm performance.

Organizational Performance

Organizational performance refers to the extent to which an organization performs well in pursuing its mission or produces outputs towards its mission (Kim, 2005). Griffins, (2006) described organizational performance as an organization's ability to acquire and utilize its scarce resources and valuables efficiently and effectively in achieving set goals. According to Idrus, (2004) performance is the results achieved or done something in the form of products and services supplied by a person or group. Measurement of performance can be done by looking at the extent to which the objectives of the company concerned. Indicators that can be used to measure performance is high productivity, leadership of the company, the level of employment, business stability, high growth, low production cost, develop community, and business growth.

Business performance is one of the indicators to measure the success of a good business trade, business services and industrial enterprises. Therefore, every business organization both individual businesses and business groups are always trying to improve its business performance. Business organizations generally can measure the performance of its business using financial measures (sales growth, profit growth, and asset growth or capital growth) and non-financial (employee turnover, customer satisfaction, and productivity). According to Devinney, Richard, Yip and Johnson (2008), firm performance encompasses these specific areas of firms' outcomes: (a) financial (profits, return on assets, return on investments); (b) market performance (sales, market share); and (c) shareholder return (total shareholder return, economic value added).

Tangen, (2004) identified the measures of organizational performance as effectiveness which includes doing the right things, at the right time, with the right quality. In practice, effectiveness is expressed as a ratio of actual output to expected output; productivity which is the traditional ratio of output to input; quality of service is the result from the comparison of customer's expectation with perceived performance of services and innovation is a managerial system which emphasis on organization's mission, looking for specific opportunities, determines success scales and looking for new opportunities. For this study, performance is measured using quality of service delivery and innovation.

Social Capital and Organizational Performance

Previous studies have indicated a strong and positive relationship between social capital and organizational performance. They have shown this relationship for all the three dimensions of social capital (Rooks, Szirmai & Sserwanga, 2009). According to Menike, (2020) structural and cognitive social capital had a positive significant impact on performance using structural Equation Model with a sample of 200. This implies that firms via social capital can access resources and market information by maintaining close ties with the investors to achieve a competitive advantage. Also, the study by Adomako & Akolgo (2019) revealed that social capital has a positive and direct relationship with firm performance in small and medium-sized enterprises (SMEs) in Ghana. The study by Chamanifard, Nikpour, & Chamanifard, (2015) also revealed that social capital has a direct impact on organizational performance Leana and Pil (2006) in their study on social capital and organizational performance found that social capital plays an important role in predicting organizational performance in urban public schools. Wambugu *et al.,* (2009) in a study on the effect of social capital on performance of smallholder producer organizations in Western Kenya concluded that social capital positively affects performance of producer organizations. A significant positive relationship has also been found between social capital and organizational performance in a study by Ofori and Sackey (2010). However, relational social capital was found to have a negative impact on the performance in the study by Menike, (2020). Social capital among the structure of an organization enhances their ability in sharing knowledge and transferring ideas among each other. Also, social capital improves the ability of businesses in gathering resources that could improve their performance (Florin *et al.,* 2003). Additionally, Bakiev and Kapucu (2012) in a study entitled "the role of organizational social capital in increasing organizational performance in public organizations" concluded that social capital is an important factor in improving organizational performance. Moynihan and Pandey (2006) assert the effective internal communication fosters a stronger focus on organizational results and this helps individuals improve their idea generation capability and identify better ways of accomplishing tasks in the organization.

Leana and Pil (2006) in their study also concluded that there is a positive relationship between social capital and corporate performance. It is also claimed that social capital improves the performance of firms by enhancing the cost reduction of transactions, which eventually generates better efficiency results (Fafchamps & Minten, 2002). The literature reviewed above obviously shows the potency of social capital in enhancing organizational performance through the benefits derived from cross-functional relationships from firms' various departments or functions.

Theoretical Framework

This study is anchored on social capital theory because of its contribution to the understanding of the link between social capital and organizational performance in today's contemporary and dynamic business environment.

Social capital theory resides in individual expectation to ensure and derive mutual benefits from their investment in social relationship (Nguyen & Ha, 2020). Just as physical and human capital enable productive activity, so also social capital facilitates performance. The main understanding of this theory is about how time and resources invested in relationship can generate tangible and intangible benefit both in the short-run and long-run. The benefits could be social, psychological, emotional and economical (Lin, 2000).

This theory therefore provides understanding on the complementing relationships between social capital and firm performances as well as their driving factors. Furthermore, scholars have continuously focus on the economic benefit of social capital among small and large firms and agree that collaborating and networking are vital tool for improving limited access to resources. This path of argument lied a foundation for social capital theory. To further understand the theory, different dimensions were established to focus on the different areas of social capital which are; the structural dimension with emphasis on network ties (Gronum, Verreynne, & Kastelle, 2012; Perry-Smith, 2006; Granovetter, 1983), relational dimension with emphasis on trust (Miller, Besser, & Malshe, 2007) and cognitive dimension with emphasis on shared vision (Saha and Banerjee, 2015). Other dimensions include; knowledge transfer (Reychav and Weisberg, 2010) and Innovation (Lahiri, 2010). However, the study is focus on exploring structural, relational and cognitive dimension of social capital on performance.

3. Methodology

The study adopted a descriptive survey research design to determine the relationship between social capital and organizational performance in Board of Internal Revenue Service. To investigate the relationship between the variables, a total population of 412 which consist of 74 contract staff and 338 permanent staff was targeted. However, for the purpose of this study employees with work experience of over five years and a team leader position were selected as sample for this study. Because, investment in social relationship takes a longer period to build and earn return. Also, team leaders are in the right position to have full knowledge of social capital practice. Therefore, a total of one-hundred and eighty-six (186) permanent employees of Benue State Board of Internal Revenue Service (BIRS) in Makurdi were selected to represent the sample through purposive sampling technique. The data collection instrument for the study was a self-designed questionnaire which comprised of two parts to assess the main variables for the study. The instrument measures organizational position on social capital (structural, relational, cognitive) and organizational performance (service quality and innovation). The items were asked on a five-point Likert scale as follows: Strongly Disagree (1), Disagree (2), Undecided (3), Agree (4) and Strongly Agree (5). A validity and reliability test were carried out on 30 employees from other organizations who were not part of the sample and through Cronbach’s alpha the overall reliability co-efficient of 0.896 was obtained. The instrument was therefore considered consistent to be used in this study. The data gathered from this study were analyzed using correlation and multiple regression analysis. Hypotheses were tested at 0.05 level of significance. Analysis was done with the aid of Statistical Package for Social Sciences (SPSS 21).

Model Specification

The study was measured based on the independent variable (social capital) and the dependent variable (organizational performance). In this study, organizational performance (OP) is regarded as function of social capital (SC).

OP =f (SC) 1

where;

OP = Organizational Performance (Dependent Variable)

SC = Social Capital (Independent Variables)

In this vein, the implicit form of the regression model is specified as follows:

OP = f (SC, RC, CC) 2

where:

SC = Structural Capital

RC = Relational Capital

CC = Cognitive Capital

Thus, the explicit regression form of the model was stated as follows:

$$\mathrm{OP} = b_0 + b_1 SC + b_2 RC + b_3 CC + \varepsilon \quad 3$$

where:

b_0 = is the constant or intercept

b_{1-3}=are parameter estimates

ε = is the error components.

4. RESULTS AND DISCUSSION

The result of correlation and regression analysis is presented and analyzed based on responses collected from the respondents.

Table 4.1: Correlation between Social Capital Dimensions and Organizational Performance

	Performance	Structural Capital	Relational Capital	Cognitive Capital
Performance	1			
Structural Capital	.748** .000	1		
Relational Capital	.421** .000	.452** .000	1	
Cognitive Capital	.204** .005	.105** .023	.148** .044	1

Source: Field Survey, 2021.

The result in Table 4.1 indicates that organizational performance is significantly correlated with all the dimensions of social capital. The result shows that structural capital is significantly positively correlated with organizational performance with correlation coefficient of 0.748 with a corresponding p-value 0.000. The result further indicates that relational capital is significantly related with organizational performance with correlation coefficient of 0.452 with a corresponding p-value 0.000. Finally, the result reveals that cognitive capital has a positive and significant correlation with organizational performance with correlation coefficient of 0.148 with a corresponding positive p-value 0.000. The above result implies that social capital has positive relationship with organizational performance.

Table 4.2: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.769a	.591	.584	.46444	1.813

a. Predictors: (Constant), Cognitive Capital, Structural Capital, Relational Capital
b. Dependent Variable: Organizational Performance
Source: Field Survey, 2021.

The result in Table 4.2 showed that the regression coefficient, R = .769 indicates a positive relationship between the set of independent variables and the dependent variable. The coefficient of determination (R^2) was .591 and this implies that 59.1 % of the variation in organizational performance is explained by structural capital, relational capital, and cognitive capital.

Table 4.3: Analysis of Variance (ANOVA)

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	56.656	3	18.885	87.552	.000b
Residual	39.258	182	.216		
Total	95.914	185			

a.Dependent Variable: Organizational Performance
b.Predictors: (Constant), Cognitive Capital, Structural Capital, Relational Capital
Source: Field Survey, 2021.

The result of the analysis of variance as presented in Table 4.3 shows that the value of F (87.552) is significant and the significance level is less than 0.05 (P-value = 0.000 < 0.05). This result implies that over all regression model is statistically significant, valid and fit. The valid regression model indicates that all independent variables (structural capital, relational capital, and cognitive capital) are significant predictors of organizational performance.

Table 4.4: Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients				
	B	Std. Error	Beta	t-value	Sig.	Tolerance	VIF
(Constant)	.120	.193		.622	.535		
Structural Capital	.626	.051	.668	12.319	.000	.766	1.306
Relational Capital	.158	.061	.142	2.604	.010	.757	1.321
Cognitive Capital	.151	.048	.155	3.161	.002	.941	1.063

a. Dependent Variable: Organizational Performance
Source: Field Survey, 2021**.**

The result in Table 4.4 shows that, structural capital, relational capital, and cognitive capital significantly contributes to overall organizational performance. The regression coefficient indicates that a unit increase in structural capital would increase organizational performance by 62.6 %, a unit increase in relational capital would increase organizational performance by 15.8 % and a unit increase cognitive capital positively affects organizational performance by 15.1 %. This result indicates that structural capital has more significant effect on the performance of Board of Internal Revenue Service.

Hypotheses Testing

Using the standard error test, which states that *if the standard error of* b_i is less than half of b_i, the null hypothesis should be rejected and vice versa, thus the null hypotheses are rejected. That is, the study accepts that the estimate b_i is statistically significant at the 5% level of significance.

The first hypothesis was rejected, and the study conclude that structural capital has a positive and significant effect on organizational performance. Hypothesis two shows that relational capital has significant effect on organizational performance. Also, hypothesis three indicates that cognitive capital has a positive and significant effect on organizational performance in Benue State Board of Internal Revenue Service.

Discussion of Findings

Analysis of the data collected from the researcher's field survey indicated that structural capital has significant effect on organizational performance. To confirm the findings above, regression was used to test the hypothesis at 5 % level of significance and the p-value (0.000) was lower than the significance level 0.05. This can be statistically given as P-value $0.000 < \alpha = 0.05$. This result is consistent with the findings of Muhammad and Ismail (2009) which revealed that structural capital has significantly effect on performance of organizations. A study by Appuhami, (2007) and Maditinos *et al.,* (2010) also found a positive relationship between structural capital and firm performance.

Findings of the study also indicated that relational capital has significant effect on organizational performance. To confirm the findings above, regression was used to test the hypothesis at 5% level of significance and the p-value (0.010) was lower than the significance level 0.05. This can be statistically given as P-value $0.010 < \alpha = 0.05$. This result agrees with the finding of Karahanna and Preston, (2013) which showed that structural dimension of social capital influences knowledge integration by enabling access to parties for exchanging knowledge and participating in knowing activities. Pinho, (2013) also found a significant relationship between relational capital and organizational performance.

Finally, result collected on objective three indicated that cognitive capital has significant effect on organizational performance. To confirm the findings above, regression was used to test the hypothesis at 5 % level of significance and the p-value (0.002) was lower than the significance level 0.05. This can be statistically given as P-value $0.002 < \alpha = 0.05$. This result is supported by

Schaik, (2002) and Muniady *et al.,* (2015) who found a positive and significant relationship between cognitive social capital and firm performance

5. Conclusion and Recommendations

Conclusion

This study investigated the effect of social capital on organizational performance in Benue State Board of Internal Revenue Service. Findings of the study indicated social capital components have positively affected the performance of organizations. The study concludes that, structural capital positively impacts on the performance of organizations. The study also concludes that there is improvement in performance of firms because of relational capital. Relational capital influences knowledge integration by enabling access to parties for exchanging knowledge and participating in knowing activities. Finally, the study concludes that cognitive capital facilitates interaction among employees which helps to improve performance of organizations.

Recommendations

Based on findings of the study and conclusions drawn the study recommends that:

i.The Management of BIRS should encourage employees to participate actively in affairs of the organizational to enhance its performance. The organization should maintain high level of network diversity among the employees.

ii.The Management of BIRS should continuously maintain a close relationship with the major stakeholders to guarantee increased market share, and profitability of the firm.

iii.The Management of BIRS should continuously share its business goals and values with employees and customers to increase its performance.

Suggestions for further study

This study was able to investigate the effect of social capital on performance using Benue State Board of Internal Revenue Services with emphasis on only three dimensions for Social Capital which are; structural, relational and cognitive dimensions. The author suggest that future study should focus on other dimensions, employ other statistical tools and explore other sectors to find out if there is consistency or not in the outcome of findings. on comparing.

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