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ESG Integration and Organizational Performance of Surveying Firms in Rivers State, Nigeria

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Abstract

Limited evidence on how economic, social and governance integration relates to surveying firms' performance creates uncertainty about the business relevance of responsible organisational practices. This study investigated the relationship between these integration dimensions and organisational performance (profitability and client satisfaction) of surveying firms in Rivers State, Nigeria. Top management commitment was proposed as the moderating variable. The study used a positivist philosophy and a cross-sectional survey research design, based on stakeholder theory and contingency theory. The respondents were 2,078 employees of registered private surveying firms. The sample size was determined using Yamane's formula and the respondents were selected by proportionate stratified random sampling method. The primary data was obtained from structured questionnaires and 309 valid responses were analysed using descriptive statistics, Spearman's rank order correlation and partial correlation at five per cent level of significance. Economic integration was positively and significantly related to profitability and client satisfaction. The most positive relationships with both performance measures were for social integration, followed by governance integration, and the weakest relationships were for economic integration. After controlling for top management commitment, overall integration continued to be positively and significantly related to organisational performance. The results show that responsible stakeholder relationships, accountable governance and economically informed operations are relevant to favourable business outcomes. The study found that economic, social and governance integration had a positive relationship with surveying firms' performance. It suggested structured employee development, transparent governance procedures, systematic financial planning and continued leadership support. The study provides contextual evidence of the unique integration dimensions and financial and client-related outcomes in Nigerian surveying firms.

Keywords:

Economic integration, social integration, governance integration, organisational performance, top management commitment.

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1.0 Introduction

Today's organisations are subject to new expectations in terms of environmental responsibility, social welfare and ethical business conduct. The ability to generate economic value and manage the interests of employees, clients, communities and other stakeholders is becoming a critical factor in business success. In this context, environmental, social and governance integration has become a relevant aspect in the management of organisations. It is the integration of environmental, social and governance aspects into the value creation, delivery, and capture mechanisms of a firm (Aldowaish et al., 2022; Sunday, 2026). This involves considering the environmental impacts of activities, interactions with individuals and the systems that guide and regulate business decisions (Khamisu et al., 2024). Its strategic significance is that it links responsible business behavior with the resources, decisions, and activities that drive organisational performance (Rahman et al., 2023; Sunday & Olulu-Briggs, 2026; Sunday & Wobo, 2025). This link is a concern for surveying companies as they wonder how good professional practices can help them to be successful and help their clients to be satisfied with their services.

Environmental, social and governance integration is a three-part approach to integrating these responsibilities into organisational practice. Environmental integration relates to the integration of environmental issues in operational decisions, such as the use of resources and waste management and response to environmental risks. Social integration is about integrating responsibility towards employees, communities and other affected groups into business activities, and governance integration is about integrating ethical conduct, accountability and transparent decision-making into organisational arrangements (Khamisu et al., 2024). These dimensions take on real-world significance in surveying practice, as they relate to responsible field operations, employee safety and development, professional independence and reliable advice. The Royal Institution of Chartered Surveyors (2021) defines the core of professional conduct as integrity, competence, respect and public responsibility. Its sustainability standard also links important environmental, social and governance (ESG) issues to the analysis, investigation and reporting aspects of commercial property valuation (Royal Institution of Chartered Surveyors, 2026). Integration is thus about responsibilities informing daily work and professional judgement.

The significance of these practices in the context of the organisation is better understood when viewed in the light of the results that surveying companies want to attain. Organisational performance refers to the financial and market results that are used to measure the success of a firm, with the specific measures being dependent on the activities and goals of the firm (Richard et al., 2009). Profitability and client satisfaction are used as indicators of performance for this study. Profitability is the financial return from business activities in relation to the resources used, which is one of the financial aspects of performance mentioned by Richard et al. (2009). Client satisfaction is based on Oliver's (2010) explanation of satisfaction, which is the client's assessment of their service experience based on expectations and perceived performance. These measures link the financial sustainability of a professional practice with the experience of those who buy their services. The importance of return on investment and client satisfaction as key performance indicators in Nigerian estate surveying and valuation firms (Ogunbiyi & Oladokun, 2023; Olulu-Briggs & Sunday, 2023) further underlines their relevance to surveying.

The professional services offered by surveying companies are based on the quality of their judgment, the reliability of their output and the trust that their clients have in their advice. So, the link between responsible business and performance is not just the direct expense of sustainability actions. Incorporating significant environmental risks into relevant professional advice can help firms respond to the information needs surrounding property and development decisions (Royal Institution of Chartered Surveyors, 2026). Ethical practices and proper treatment of staff and clear communication with clients can also help to create the environment in which reliable services are provided. Client satisfaction is especially important in this relationship as customers' evaluations serve as a link between environmental, social and governance practices and business value (Seok et al., 2024). Financial returns and client satisfaction thus provide two different lenses on the question of whether professional and organisational practices produce desired results (Ogunbiyi & Oladokun, 2023).

The foregoing is of particular relevance to surveying firms in Rivers State where professional decisions are made on land, property and development in an environmentally sensitive environment. The environmental assessment of Ogoniland reported contamination of land, water and public health in part of the state, which is a good example of the importance of environmental information and responsible development decisions (United Nations Environment Programme, 2011). In such an environment, professional responsibility involves identifying relevant risks, making good decisions and taking into account the interests of those who may be impacted by professional activities. These duties align with the focus of surveying on preventing harm and maintaining public trust (Royal Institution of Chartered Surveyors, 2021). However, at the organisational level, environmental and social responsibilities have to be taken up along with the need to finance operations and maintain business viability. The financial consequences of sustainability activities can vary depending on the practice and may only become apparent over time, making it an empirical issue (Kim et al., 2026).

But turning environmental, social and governance commitments into regular business practice needs guidance and assistance from those who set business priorities and allocate resources. Top management commitment is defined as the active support of senior managers in integrating sustainability into organisational decisions and implementation, as demonstrated by their attention, provision of resources, and ongoing engagement with sustainability (Rahman et al., 2023). This commitment is pertinent because the support available for environmental policies and other sustainability initiatives are affected by the influence of organisational leaders (Khamisu et al., 2024). The resources a firm has and the degree of integration of sustainability in strategy also influence the implementation capacity (Martin et al., 2025). For surveying companies, a variation in the level of commitment of principal partners and directors may therefore impact the extent to which environmental, social and governance practices drive profitability and client satisfaction. Given this background, the study analyzes the integration of environmental, social and governance and the performance of surveying firms in Rivers State, Nigeria with environmental integration, social integration and governance integration as dimensions and top management commitment as the moderating variable.

1.2 Statement of the Problem

Previous studies provide evidence connecting environmental, social and governance practices with business outcomes, but their applicability to surveying firms remains insufficiently established. Kim et al. (2026) examined general contracting firms in South Korea, while Husain et al. (2025) investigated listed property companies in Malaysia. These organisational settings differ from surveying practices in their service delivery processes, ownership arrangements and performance expectations. Although Ogunbiyi and Oladokun (2023) identified relevant performance indicators for Nigerian estate surveying firms, their investigation did not examine environmental, social and governance integration. Consequently, previous studies leave a contextual gap concerning surveying firms operating in Rivers State, Nigeria.

A conceptual gap also concerns the performance outcomes examined in prior studies. Financial measures dominate relevant investigations, including profitability and market valuation in Husain et al. (2025) and financial ratios in Kim et al. (2026). Such indicators provide limited insight into clients' evaluations of professional services. Seok et al. (2024) incorporated customer satisfaction as a mediator between environmental, social and governance performance and firm value, rather than examining profitability and client satisfaction as parallel outcomes. Therefore, previous studies inadequately explain how environmental integration, social integration and governance integration relate separately to these complementary performance measures within the surveying services sector.

Furthermore, prior studies leave questions about the organisational conditions shaping these relationships. Rahman et al. (2023) examined top management commitment among listed Pakistani companies, leaving its moderating relevance to surveying practices in Rivers State untested within that study. Martin et al. (2025) investigated financial conditions as predictors of sustainability outcomes, highlighting a different direction of association. Methodologically, previous studies relying on company reports and financial databases provide limited evidence about routine integration within surveying practices. This study addresses these gaps by examining environmental, social and governance integration, profitability and client satisfaction, with top management commitment as the proposed moderating variable.

2.0 Literature Review

2.1 Conceptual Framework

2.1.1 Environmental, Social and Governance Integration

Environmental, social and governance integration (ESG integration) is the strategic and systematic integration of environmental responsibilities, social obligations and governance principles into an organisation's strategy, operations and value creation processes. Aldowaish et al. (2022) defined integration as changes in how organisations create, deliver and capture value, meaning that sustainability needs to impact business activities. Khamisu et al. (2024) stated that environmental issues involve the use of resources, waste and climate issues, social issues involve relationships with people, and governance issues involve ethical conduct and organisational control. Integration thus means to convert these interrelated responsibilities into policies, procedures and decisions. It

is conceptually focused on organisational embeddedness - environmental protection, stakeholder welfare and accountability are part of the planning, resource allocation, service delivery and evaluation process, not just when external reporting requirements come up.

Environmental integration may include the responsible use of resources and taking into account environmental risks in professional tasks for the surveying firm. Social integration may include employee safety, employee training, community involvement and engagement. Governance integration can include professional independence, transparent procedures, conflict management and accountability for advice. The applications are based on the ethical responsibilities outlined by the Royal Institution of Chartered Surveyors (2021) and their guidance on key sustainability considerations in valuation (Royal Institution of Chartered Surveyors, 2026). The three dimensions should, however, be kept analytically separate as responsible practices may have different organisational implications. Kim et al. (2026) highlighted this differentiation within construction companies. Therefore, this study views integration as how much these responsibilities are integrated into the routine day-to-day organisational and professional activities of surveying firms.

2.1.2 Organisational Performance

Organisational performance is a multi-dimensional phenomenon that captures the results of the activities and resource utilization of an organisation. Richard et al. (2009) stated that its meaning and measurement is dependent on stakeholder interests, market circumstances and time, and thus indicators must be appropriate to the research context. Thus, performance can't be captured in an isolated financial number without an understanding of what the number represents. In professional service companies, financial results are a measure of business sustainability and client feedback is a measure of the value of services to the intended beneficiaries. This is a general interpretation, as financial and nonfinancial indicators were identified in Nigerian estate surveying practice by Ogunbiyi and Oladokun (2023). Organisational performance in this study is therefore related to the overall financial performance of the surveying firms and the clients' satisfaction of the professional services provided, as measured by profitability and client satisfaction.

Profitability is the financial return on operations in relation to resources invested, and can be expressed in terms of profit margins and return on investment. It reflects an important financial dimension of performance without depleting the broader framework (Richard et al., 2009). Client satisfaction is related to clients' assessments of their service experiences in relation to their expectations and perceived outcomes (Oliver, 2010). This includes satisfaction with the satisfaction of professional needs and the overall value received within surveying companies. Ogunbiyi and Oladokun (2023) corroborate the relevance of investment returns and client satisfaction to surveying businesses. Seok et al. (2024) also link customer satisfaction to sustainability and firm value. These complementary dimensions allow for the evaluation of financial outcomes and client outcomes without making the assumption that one leads to the other.

2.1.3 Top Management Commitment

Top management commitment is the ongoing engagement and support of senior decision makers in setting priorities and making sure they are followed. In sustainability management, it involves leadership attention, provision of resources and support for integrating responsible practices into

organisational activities. Haldorai et al. (2025) position leadership commitment as an important influence on the implementation of sustainability practices, while Khamisu et al. (2024) emphasise organisational leaders' support for environmental policies. Commitment is thus demonstrated by action, such as delegating tasks, providing staff training and keeping focus on agreed goals. It is not just about verbal endorsement, as implementation involves decisions on competing priorities and limited resources. Surveying companies: decision makers are principal partners and directors who decide on the priorities of the business and approve spending on regular professional work.

Management commitment is conceptualized as the level of intensity and continuity of management support, while governance integration is conceptualized as the ethical and accountability mechanisms that are integrated into operations. This separation helps to avoid the problem of overlap between the moderator and the explanatory variable. Based on Rahman et al. (2023), commitment can be used as a condition to review the relationship between sustainability practices and financial performance. Haldorai et al. (2025) also demonstrate that leadership commitment is manifested through implementation practices in a service industry. Commitment is thus suggested as a factor that can impact the effectiveness of the conversion of environmental, social and governance integration to profitability and client satisfaction in this study. Leadership participation, resource allocation, and communication of priorities and implementation follow-up are relevant indicators. It is a moderating influence which is still an empirical proposition to be tested among the surveying firms in Rivers State.

2.1 Conceptual Framework

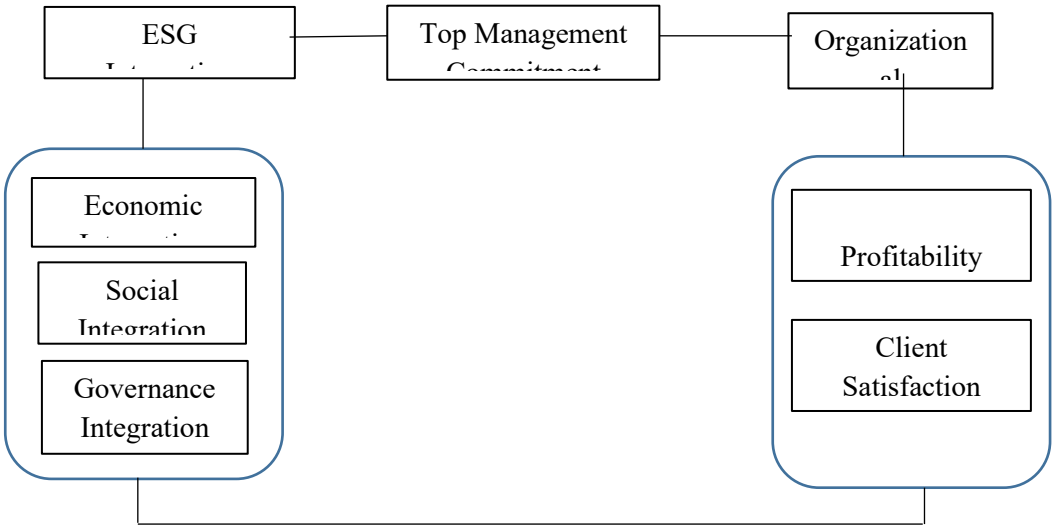


Figure 2.1: Conceptual framework on the relationship between ESG Integration and organizational performance

Source: ESG Integration: Economic integration, social integration and governance integration (Phung et al., 2026; Rizqo & Qadri, 2024; Husain et al., 2025). **Organisational performance:** Profitability and client satisfaction (Ogunbiyi & Oladokun, 2023; Seok et al., 2024; Husain et al., 2025). **Moderating variable:** Top management commitment (Rahman et al., 2023; Haldorai et al., 2025).

2.2 Theoretical Framework

2.2.1 Stakeholder Theory

The theory behind stakeholder theory is that it is the responsibility of surveying companies to incorporate environmental, social and governance responsibilities in their activities. Donaldson and Preston (1995) separated its descriptive, instrumental and normative aspects: organisations interact with a variety of stakeholders, the interactions have implications for the organisations' performance, and the interests of the stakeholders are legitimate in ways that go beyond their economic value. The theory thus questions a narrowly financial view of organisational responsibility. Applied to surveying practice, relevant stakeholders include clients, employees, owners, regulators and communities affected by professional decisions. Environmental integration deals with issues of resource use and environmental damage; social integration deals with issues of welfare and relationships; governance integration deals with issues of trustworthy and accountable behaviour. Khamisu et al. (2024) further highlight the importance of stakeholder expectations in the implementation of sustainability. The theory thus provides an explanation of integration as an organisational response to legitimate interests that emerge in the course of professional activity, and not just a means of meeting disclosure requirements or of obtaining a favourable publicity for the firm.

The instrumental dimension links these responsibilities to the study's performance measures. Good behavior can help build the trust and collaboration of clients and employees, which can lead to acceptable services and profits. Seok et al. (2024) make the relevance of customer satisfaction within the relationship between sustainability and firm value, and Rahman et al. (2023) link environmental, social and governance practices to financial performance. These studies support the proposed mechanisms but do not confirm the existence of the same among the surveying firms in Rivers State. Stakeholder theory also helps to understand why profitability and client satisfaction go hand in hand: Owners have an interest in the money they make and clients have expectations about the professional services they receive. But the theory does not indicate when integration is likely to yield better results or how to resolve conflicts between stakeholders' demands. Donaldson and Preston (1995) identify different rationales for stakeholder management.

2.2.2 Contingency theory

Contingency theory is a theory that focuses on the fit between organisational arrangements and the conditions in which they operate. Donaldson (2001) stated that effective arrangements are contingent on relevant contingencies and thus universal prescriptions are insufficient. In this study, the theory can be used to investigate if the link between sustainability integration and performance is different depending on the level of top management commitment. This application is an extension of the principle of fit to the alignment of responsible practices and leadership support. Authorisation, resources and ongoing implementation of environmental procedures, employee initiatives and accountability systems. Formal policies may not be given the necessary operational attention if leadership support is weak. Rahman et al. (2023) offer empirical evidence for the moderating role of management commitment between sustainability and financial performance. Martin et al. (2025) additionally highlight the importance of organisational financial conditions and institutional context. These viewpoints collectively support the need to examine conditional

relationships, as opposed to assuming that similar integration efforts will yield similar performance results for all of the surveying firms examined.

When applied to surveying firms, contingency theory indicates that integration is more significant when leadership priorities, resource allocation and oversight of implementation align with the needs of integration. Committed principal partners can continue to train staff, approve responsible operating procedures and monitor professional activities to ensure they are consistent with stated priorities. The organisational condition of management commitment is relevant because it can impact sustainability outcomes through implementation practices, as shown by Haldorai et al. (2025). The present study, however, proposes a moderating relationship: commitment modifies the relationship between integration and performance, and is not just another outcome. This is in line with the conditional relationship studied by Rahman et al. (2023). The theory thus adds to stakeholder theory by providing an understanding of the impact of organisational conditions on the stakeholder responsibility to business results. Based on Donaldson (2001), the main expectation is that the integration and the support of leadership will have a positive impact on the profitability and satisfaction of the clients in the surveying companies.

2.3 Empirical Review

Kim et al. (2026) investigated the relationships between environmental, social and governance indicators and corporate financial performance in construction companies in South Korea. The study responded to the lack of industry-specific evidence that explains the financial implications of ESG practices. The researchers obtained quantitative indicators from publicly available sustainability reports of nine general contracting firms during a twelve-year period. Financial performance included growth, profitability, liquidity and efficiency and panel regression analysis explored the relationships over time. The results showed that the impact of the ESG indicators varied depending on the financial performance indicators. Financial outcomes were generally positively affected by environmental indicators that were consistent with socially desirable practices, and were not consistently affected by governance indicators. The findings also showed that financial returns were lagged, meaning that ESG investments took time to yield returns.

Wu et al. (2026) investigated the influence of ESG performance on the financial volatility of listed construction firms in China, emphasising downside risk, upside potential and media coverage. The study was based on instrumental stakeholder theory, which explains financial implications of responsible business practices. Multiple regression analysis was used to analyse the data from 2011 to 2023. The results showed that the ESG performance had a significant effect on downside risk, but was not significantly related to upside potential. The negative correlation between ESG performance and downside risk was reduced by media coverage. The study thus showed that ESG activities did not necessarily lead to financial gains, but did offer financial protection. The researchers suggested the need for transparent ESG disclosure, enhanced ESG project-level implementation capabilities, and a focus on social and governance practices.

Eze and Ofoegbu (2026) investigated the relationship between ESG disclosures and financial performance of listed companies in Nigeria. The study took into account whether sustainability disclosures had an impact on profitability, operational efficiency, earnings and market valuation. The researchers used an ex post facto research design and secondary data was obtained from annual

reports, audited financial statements and sustainability disclosures of sixteen companies in the manufacturing, industrial and oil and gas industries. The data covered 2005–2024 and were analysed using descriptive statistics, correlation analysis and multiple regression models within a panel data framework. The results indicated that the ESG disclosure had a positive and significant effect on ROE and Tobin's Q. But its relationship with fixed asset turnover and earnings per share and operating ratio were not statistically significant. The researchers concluded that the financial implications of ESG disclosure were different for different performance indicators. They advised for greater sustainability reporting, embedding ESG in operational plans, better quality disclosure and effective management of compliance and operational costs.

Husain et al. (2025) investigated the financial implications of ESG practices for publicly listed property companies in Malaysia. The study investigated the interrelationships between the overall ESG scores, the individual ESG pillars and corporate performance in an emerging market. The researchers used descriptive statistics and ordinary least squares regression models to analyse the panel data of ninety-one property firms from 2012 to 2023. Firm-level and macroeconomic controls were included in the models, and performance measures were return on assets, return on equity and Tobin's Q. The results indicated that there was a positive correlation between the overall ESG performance and the financial performance, with social and governance practices having the highest impact. Governance quality was found to have a positive effect on market valuation and social initiatives had a positive effect on profitability. There were limited short-term impacts on environmental performance. Financial performance was positively affected by asset growth and negatively affected by high financial leverage. The researchers suggested that the ESG should be integrated into business strategies and that governance, stakeholder engagement and sustainable growth should be prioritized.

Lunkes et al. (2025) explored the impact of online guest reviews and hotel digital responsibility on ESG practices and sustainability performance in Brazil. The study examined the role of stakeholder feedback and responsible digital management in service organisations to support sustainability practices. The researchers surveyed 196 hotels and analysed 212,147 TripAdvisor reviews, categorising the content of the reviews into environmental, social and governance attributes. Partial least squares structural equation modelling was employed to test the relationships. The results showed that positive social-related comments had a positive impact on hotel digital responsibility, while negative governance-related comments had a negative impact on it. Digital responsibility was not significantly affected by environmental comments. Hotels that had more advanced digital responsibility had more comprehensive ESG practices, with a significant impact on sustainability performance. The researchers suggested that systematic analysis of ESG-related online feedback and automated monitoring of customer sentiment should be done.

Martin et al. (2025) explored the link between financial measures and ESG performance in the construction sectors of China and the United Kingdom. Liquidity, profitability and leverage were selected as the variables that could affect the ESG results under different institutional conditions. The researchers used a quantitative approach and analysed the data of ninety-six construction companies by ridge regression. The results showed that liquidity and profitability played a role in the ESG performance, but the extent to which they affect it differed in both countries. Regulatory needs and government incentives were especially significant in China, and market forces were more

significant in the United Kingdom. The study showed that financial capacity and institutional conditions influenced the firms' capacity to engage in sustainability activities.

Yavuz et al. (2025) examined the impact of environmental, social, and governance (ESG) factors on the financial performance of Turkish companies. The study analyzed 21 companies in the Borsa Istanbul-100 index for the period of 2011-2020. The researchers used secondary data from Thomson Reuters Eikon database and panel regression analysis. Return on assets, return on equity and Tobin's Q were used to measure financial performance. The results showed that environmental scores had a positive impact on ROE and Tobin's Q, whereas governance scores had a positive impact on ROE and a negative impact on Tobin's Q, while social scores had no significant impact on the financial performance measures. ROA was not significantly affected by any of the three dimensions of ESG. The researchers found that ESG dimensions had varying financial implications. They suggested that future research should take into account sectoral variations and national legal and institutional environments in the analysis of ESG and firm performance.

Seok et al. (2024) examined the link between ESG performance and firm value with a focus on customer satisfaction. The study investigated the role that customers' assessments played in understanding how responsible corporate practices led to economic benefits. The researchers used an unbalanced panel data of 168 firms for five years. The secondary data was analysed using an industry fixed-effects model to address industry differences. The results showed that the ESG performance positively affected the firm value and customer satisfaction positively mediated this relationship. The correlation was especially strong between companies in environment-sensitive sectors. The study revealed that customer satisfaction was an important mechanism that linked sustainability practices and corporate value.

Rahman et al. (2023) examined the relationship between ESG and firm performance in the context of Pakistan, highlighting the moderating effects of sustainability strategy and top management commitment. The researchers used a stratified random sampling of 255 listed non-financial companies and analysed data for the period 2016-2020. Firm performance was measured using return on assets and Tobin’s Q. To account for possible endogeneity, a two-stage least squares estimator was used. The results showed that overall ESG and its environmental, social and governance aspects had a positive and significant impact on ROA. The relationships between ESG and firm performance were also strengthened by sustainability strategy and top management commitment, overall ESG, and environmental practices and social practices. Initially, the relationship between governance and Tobin's Q was insignificant but it turned to be positive and significant because of the commitment of top management.

Ogunbiyi and Oladokun (2023) investigated key performance indicators in estate surveying and valuation firms in Lagos, Nigeria. The indicators that practitioners felt were important to the performance of their professional businesses were assessed. The researchers used probability sampling in an exploratory empirical study of estate surveying and valuation practice. Results showed that annual revenue and ROI were significant financial measures. Relevant non-financial indicators were client satisfaction, referrals, improved professional standards and workplace satisfaction. Timely payment for work done was also found to be a factor affecting business

performance. The study proved that the financial and non-financial indicators are important when evaluating surveying companies.

3.0 Methodology

The study used a cross-sectional survey research design. This design allowed the data to be gathered from the respondents at a single time and allowed the relationship between the variables of environmental, social and governance integration, organisational performance and top management commitment to be statistically examined. The design was suitable because the information was standardised and gathered from the employees of the registered private surveying firms who were knowledgeable and using a structured questionnaire. The study was based on the positivist philosophy that focused on objectivity, quantitative observations and statistical analysis of the relationship between predetermined variables. This philosophy helped to operationalise the constructs into measurable indicators and test the hypotheses with quantitative data (Saunders et al., 2023).

The respondents were 2,078 employees of registered private surveying firms in Rivers State, Nigeria. Respondents comprised principal partners, professional surveyors, technical employees and administrative employees with relevant responsibilities in the firms' operations. Those who were knowledgeable about organisational policies, professional practices and business outcomes were deemed appropriate respondents. The sample size was calculated using Yamane's (1967) formula with a five percent margin of error, $n = N / [1 + N(e^2)]$.

Where n represents the sample size, N represents the population size and e represents the margin of error.

$n = 2,078 / [1 + 2,078(0.05^2)]$

$n = 2,078 / 6.195$

$n = 335.43$

The minimum sample size was rounded up to 336 respondents. A proportionate stratified random sampling was used to classify the respondents by their occupational groups and proportionately allocate the sample. A simple random sampling method was then used within each stratum to select respondents and give eligible employees a known chance of selection (Saunders et al., 2023).

The study was based on primary, quantitative and cross-sectional data. Data was obtained by using a structured questionnaire with closed statements which were rated on a five-point Likert scale from strongly disagree to strongly agree. The respondents evaluated their firms' practices and performance during the last year. The questionnaire served as a standardised measurement of perceptions among the participating firms. The participation was voluntary, and the respondents were assured of the confidentiality of their responses (Saunders et al., 2023).

Environmental, social and governance integration was the independent variable measured by environmental integration, social integration and governance integration. Environmental integration included resource efficiency, waste reduction and environmental risk awareness in

professional activities. Social integration included employee welfare, occupational safety, staff development and community involvement. Governance integration included professional ethics, transparency, accountability and management of conflicts of interest. These dimensions were based on the integration of responsible practices in organisational activities and professional service provision (Aldowaish et al., 2022; Royal Institution of Chartered Surveyors, 2021).

The dependent variable was organisational performance, which was assessed by profitability and client satisfaction. Profitability included respondents' views on profit margins, returns on investment, and attainment of financial goals. Client satisfaction included perceived client satisfaction with professional services, the satisfaction of agreed requirements and overall value received. The moderating variable was top management commitment, which was assessed by leadership participation, resource allocation, and communicating sustainability priorities and monitoring implementation. The measurement approach was based on the relevant performance indicators and the role of management commitment in sustainability implementation (Ogunbiyi & Oladokun, 2023; Rahman et al., 2023).

Expert check of the questionnaire for clarity, relevance and adequate coverage of the constructs was done to determine face and content validity. Ambiguous statements were revised based upon a pilot test with similar respondents outside of the sample. Cronbach's alpha was used to determine the reliability of each construct, and the alpha of 0.70 or higher was used as the initial criterion for acceptable internal consistency (Tavakol & Dennick, 2011).

Respondents' characteristics and responses were summarised using descriptive statistics such as frequencies, percentages, means and standard deviations. Spearman's rank order correlation coefficient was used to analyze the direction and magnitude of the relationships between the three dimensions of integration and the two measures of performance (Conover, 1999). These relationships were examined by partial correlation controlling for top management commitment. Moderated regression was used to examine the moderating effect by means of interaction terms between each integration dimension and top management commitment in separate models for profitability and client satisfaction. Conditional effects were used to examine significant interactions, and all hypotheses were tested at the 0.05 level of significance (Hayes, 2022).

4.0 Analysis and Results

4.1 Results and Analyses

Table 4.1: Demographic Results

		Frequency	Percent	Valid Percent	Cumulative Percent
Gender	Female	83	26.9	26.9	26.9
	Male	226	73.1	73.1	100.0
	Total	**309**	**100.0**	**100.0**	
Age	20-35	45	14.6	14.6	14.6
	36-50	170	55.0	55.0	69.6
	51 and above	94	30.4	30.4	100.0
	Total	**309**	**100.0**	**100.0**	

Marital Status	Single	54	17.5	17.5	17.5
	Married	226	73.1	73.1	90.6
	Separated	17	5.5	5.5	96.1
	Divorced	12	3.9	3.9	100.0
	Total	**309**	**100.0**	**100.0**	
Educational Attainment	WAEC/OND	8	2.6	2.6	2.6
	HND/Bachelor	238	77.0	77.0	79.6
	Master and above	63	20.4	20.4	100.0
	Total	**309**	**100.0**	**100.0**	

Source: SPSS 28.0 Output

Demographic characteristics of the 309 respondents who participated in the study are shown in Table 4.1. The gender distribution reveals that 226 (73.1%) respondents were male and 83 (26.9%) respondents were female. This means that there were more male than female respondents. In terms of age, the age group 36-50 years old had the highest number of respondents (170, 55.0%). The age group 51 years and above had 94 respondents (30.4%) and the age group 20-35 had 45 respondents (14.6%). Thus, the sample was skewed towards the middle age group. The distribution of marital status shows that 73.1% (226) were married. There were 54 (17.5%) single respondents, 17 (5.5%) separated respondents and 12 (3.9%) divorced respondents. Education level indicates that 238 respondents (77.0%) had higher national diplomas or bachelor's degrees. Another 63 respondents (20.4%) had master's degree or higher and eight respondents (2.6%) had secondary school certificate or ordinary national diploma. The demographic profile is mainly male, married and tertiary educated and represents the background of the respondents to the subsequent reported organisational relationships.

Table 4.2: ESG Integration and Profitability

Correlations

			Profitability	Economic Integration	Social Integration	Governance Integration
Spearman's rho	Profitability	Correlation Coefficient	1.000	.308**	.430**	.325**
		Sig. (2-tailed)	.	.000	.000	.000
		N	309	309	309	309
	Economic Integration	Correlation Coefficient	.308**	1.000	.627**	.348**
		Sig. (2-tailed)	.000	.	.000	.000
		N	309	309	309	309
	Social Integration	Correlation Coefficient	.430**	.627**	1.000	.541**
		Sig. (2-tailed)	.000	.000	.	.000
		N	309	309	309	309
	Governance Integration	Correlation Coefficient	.325**	.348**	.541**	1.000
		Sig. (2-tailed)	.000	.000	.000	.
		N	309	309	309	309

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

Source: SPSS 28.0 Output

The relationships between the three integration dimensions and profitability of the 309 respondents are shown in Table 4.2. The first dimension, which was named economic integration in the table, had a positive correlation coefficient of 0.308 with profitability, and a significance value of 0.000.

This indicates that higher economic integration scores were associated with higher profitability scores. The coefficient of social integration was positive (0.430) and the significance value was 0.000. This was the highest correlation with profitability of the dimensions studied, and meant that companies that scored higher on social integration were also more likely to score higher on profitability. Governance integration had a positive coefficient of 0.325 with a reported significance value of 0.000 which shows that there is a positive relationship between governance integration and profitability. All three relationships were statistically significant at the five percent level of significance in the study and the null hypotheses were rejected. The relative ordering places social integration first, governance integration second and economic integration third. Substantively, the results show that the social dimension is most closely related to profitability, followed by governance arrangements and the first integration dimension. The results suggest that when outcomes are explored, responsible employee relationships, organisational accountability and integrated operating practices should be taken into account. These interpretations are for relationships reported in the table and not for changes in profitability due to individual practices.

Table 4.3: ESG Integration and Client Satisfaction

Correlations

			Client Satisfaction	Economic Integration	Social Integration	Governance Integration
Spearman's rho	Client Satisfaction	Correlation Coefficient	1.000	.164**	.470**	.283**
		Sig. (2-tailed)	.	.004	.000	.000
		N	309	309	309	309
	Economic Integration	Correlation Coefficient	.164**	1.000	.627**	.348**
		Sig. (2-tailed)	.004	.	.000	.000
		N	309	309	309	309
	Social Integration	Correlation Coefficient	.470**	.627**	1.000	.541**
		Sig. (2-tailed)	.000	.000	.	.000
		N	309	309	309	309
	Governance Integration	Correlation Coefficient	.283**	.348**	.541**	1.000
		Sig. (2-tailed)	.000	.000	.000	.
		N	309	309	309	309

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

Source: SPSS 28.0 Output

The relationships between the integration dimensions and client satisfaction are shown in Table 4.3 for 309 respondents. The correlation coefficient for economic integration (as labelled in the table) was 0.164 with a significance value of 0.004. This suggests a positive but weak relationship with client satisfaction and is statistically significant. The coefficient for social integration was positive (0.470) and the significance value was reported as 0.000. This was the highest correlation in the table and indicated that the more socially integrated the client was, the more satisfied they were. Governance integration had a positive coefficient of 0.283 and a reported significance value of 0.000, suggesting a weaker positive relationship with client satisfaction. The null hypotheses for the three relationships were rejected because the significance values were < 0.05. Social integration is the first, governance integration is the second and economic integration is the third. Thus, the outcome indicates that the dimension that is most closely linked to clients' satisfaction in the sample is social integration. From a practical perspective, employee welfare, employee development and stakeholder relationships are relevant aspects for comprehending positive client evaluations.

Governance arrangements are also relevant in terms of transparency of procedures and accountability of professional conduct. The table overall shows positive relationships between all three reported integration dimensions and client satisfaction.

Table 4.4: Partial Correlation Result

Correlations

Control Variables			Organizational Performance	ESG Integration	Top Management Commitment
-none-[a]	Organizational Performance	Correlation	1.000	.614	.413
		Significance (2-tailed)	.	.000	.000
		df	0	307	307
	ESG Integration	Correlation	.614	1.000	.529
		Significance (2-tailed)	.000	.	.000
		df	307	0	307
	Organizational Culture	Correlation	.413	.529	1.000
		Significance (2-tailed)	.000	.000	.
		df	307	307	0
Top Management Commitment	Organizational Performance	Correlation	1.000	.512	
		Significance (2-tailed)	.	.000	
		df	0	306	
	ESG Integration	Correlation	.512	1.000	
		Significance (2-tailed)	.000	.	
		df	306	0	

a. Cells contain zero-order (Pearson) correlations.

Source: SPSS 28.0 Output

Table 4.4 explores the link between overall integration and organisational performance, before and after controlling for top management commitment. The correlation between integration and organisational performance was zero order and the significance value was 0.000. This means that there is a positive and significant relationship. The top management commitment also showed positive correlation with organisational performance (0.413) and integration (0.529) with reported significance values of 0.000. After controlling for top management commitment, the correlation between integration and organisational performance was 0.512, with a reported significance value of 0.000 and 306 degrees of freedom. Hence, the relationship was found to be positive and statistically significant even after controlling for management commitment. The lower adjusted coefficient suggests that there was some overlap between the original association and the differences in management commitment. Substantively, the results indicate that the management commitment is relevant to understanding the relationship between integration and performance, and that the integration is still independently positively related to performance. This pattern is plausible in terms of organisational explanations, in that leadership attention, provision of resources and monitoring of implementation are all factors.

4.2 Discussion of Findings

The economic integration result showed positive and statistically significant relationships with profitability ($r = 0.308$, $p < 0.001$) and client satisfaction ($r = 0.164$, $p = 0.004$). The results showed that the higher the level of economic integration the better the financial outcomes and client evaluations of the surveying firms in Rivers State. Economic integration had the lowest levels of relationship with both performance measures, and had a stronger relationship with profitability than

with client satisfaction. A possible explanation was that incorporating cost considerations, resource efficiency and long-term financial viability into operational decisions had a closer connection with financial outcomes than with clients' evaluations of professional services. This finding was largely aligned with Phung et al. (2026) who used structural equation modelling to analyse the responses of 201 construction professionals in the United Kingdom, and found that the adoption of economic sustainability positively affected project success. Their investigation was about project outcomes but it reinforced the importance of economic factors in professional and construction activities. Based on questionnaire responses from 248 respondents in ten construction companies in Nigeria, Unegbu et al. (2025) also showed that economic, social and environmental sustainability are interwoven and that the organisational conditions that enable them are interconnected. These results offered context for the inclusion of economic factors in business operations, but did not directly prove the relationships tested between surveying companies. The findings also align with the results of Martin et al. (2025), who used ridge regression to analyze data from ninety-six construction companies in China and the United Kingdom, and found that profitability and liquidity were important determinants of sustainability outcomes. They investigated the other way round, saying that financial capacity could also help integration. Responsible economic decisions could help business continuity and the ability to meet obligations to employees, clients and owners, which could explain the present finding (Donaldson & Preston, 1995). Thus, economic integration was a relevant organisational practice linked to profitability and client satisfaction, but its relationships were less significant than those of social and governance integration.

The result for social integration was positively and statistically significant with profitability ($r = 0.430$, $p < 0.001$) and client satisfaction ($r = 0.470$, $p < 0.001$). Social integration had the highest correlation with both performance measures. This meant that companies with higher employee welfare, occupational safety, professional development and stakeholder relationships assessments were also more likely to have higher profitability and client satisfaction assessments. In the field of surveying, these arrangements may facilitate staff cooperation, professional competence and responsiveness to clients. The relative higher correlation with client satisfaction indicated that the social dimension was especially pertinent to the client experience and assessment of professional services. This finding is consistent with Husain et al. (2025), who examined 91 Malaysian property firms from 2012 to 2023 and found that there was a positive correlation between social initiatives and profitability. Similarly, Rizqo and Qadri (2024) found a positive and significant relationship between the social pillar and corporate profitability based on panel regression and 275 observations from fifty-five companies in Indonesia. The findings of these previous studies confirmed the financial relevance of socially responsible organisational practices. In the built environment, Phung et al. (2026) found that the adoption of social sustainability positively impacted the success of construction projects. The result, however, contradicted the study of Omotoso et al. (2024) which investigated the relationship between social sustainability reporting and financial performance of thirty-two listed manufacturing companies in Nigeria and found a negative significant relationship between social sustainability reporting and financial performance. This difference indicated that there might be varying financial consequences for social reporting and operational social integration in different sectors. In terms of client satisfaction, Seok et al. (2024) examined 168 companies for five years and showed that customer satisfaction was a positive mediator between sustainability performance and firm value. Their findings confirmed the role of customer

assessments in responsible business practices. The current findings thus confirmed the stakeholder theory in the sense that positive associations between attention to people and financial and client outcomes of surveying firms were identified (Donaldson & Preston, 1995).

The governance integration result showed positive and statistically significant relationships with profitability ($r = 0.325$, $p < 0.001$) and client satisfaction ($r = 0.283$, $p < 0.001$). Governance integration came in second in its relationship with both performance measures, after social integration and before economic integration. This suggested that higher professional ethics, accountability, and open procedures and management of conflict of interest were linked to positive organizational outcomes. In surveying companies, these processes could help to define who is responsible for making decisions, increase the accuracy of professional advice and boost trust in the services offered. Clear engagement procedures and accountable handling of assignments could also help to ensure satisfactory client relationships. This result aligns with the results of the study conducted by Rizqo and Qadri (2024) which used panel regression analysis and found that there was a significant positive relationship between governance and corporate profitability in the companies in Indonesia. Husain et al. (2025) also found that governance is another significant factor affecting the financial performance of Malaysian property companies, especially in relation to market value. The financial importance of accountable organisational arrangements was supported by these previous studies. Omotoso et al. (2024) found a significant relationship between governance reporting and financial performance of listed manufacturing companies in Nigeria, which further proved the relevance of governance in the Nigerian business environment. However, Yavuz et al. (2025) in their study of twenty-one Turkish companies during 2011-2020 concluded that governance scores had a positive effect on ROE and a negative effect on Tobin's Q. They found that governance relationships might vary depending on the financial indicator analyzed. The present study continued this discussion by finding positive relationships between surveying firms' profitability and client satisfaction. These relationships were explained by stakeholder theory which involves the need to identify stakeholder interests and act in an accountable manner (Donaldson & Preston, 1995). This was also aligned with the professional focus on integrity, competence and public responsibility as stated by the Royal Institution of Chartered Surveyors (2021). Governance integration thus was an important organisational basis linked to financial viability and positive client assessments.

The partial correlation result indicated that the economic, social and governance integration still had a positive and statistically significant relationship with organisational performance after controlling for top management commitment ($r = 0.512$, $p < 0.001$) compared to the zero-order correlation of 0.614. Top management commitment also had positive relationships with organisational performance ($r = 0.413$, $p < 0.001$) and overall integration ($r = 0.529$, $p < 0.001$). These findings suggested that leadership commitment was pertinent to the organisational context of integration and performance. The fact that the positive adjusted relationship was found to persist indicated that integration was still related to organisational performance, even when management commitment was controlled for. The empirical evidence is closely related to the study conducted by Rahman et al. (2023) who examined the impact of corporate social responsibility on the share price of 255 listed non-financial companies in Pakistan during 2016-2020 by employing two-stage least squares estimation. They established that top management commitment positively moderated relationships between sustainability practices and financial performance. Haldorai et al. (2025) also

conducted a time-lagged survey of 376 managers and employees at green hotels in Thailand and found that management commitment positively affected sustainable performance through green supply chain management practices. Such prior research confirmed the need for leadership to engage in the process of translating organisational priorities into operational activities, albeit in varying ways and in different business contexts. Lunkes et al. (2025) provided further implementation evidence from 196 Brazilian hotels, which showed that more digital responsibility led to more robust sustainability practices, which in turn led to better sustainability performance. Overall, these results highlighted the importance of organisational support and implementation arrangements. The contingency theory was an appropriate explanation since the effectiveness of organisational practices was contingent upon the presence of supporting conditions (Donaldson, 2001). Leadership attention, provision of resources, and monitoring of implementation may thus help to explain the observed pattern for surveying firms. The partial correlation was used to show the relationship while controlling for management commitment, but it was not used to estimate an interaction to establish a statistically significant moderating effect.

5.0 Conclusion and Recommendations

5.1 Conclusion

The study found that the economic, social and governance integration had positive and statistically significant relationship with the organisational performance of the surveying firms in Rivers State, Nigeria. Social integration had the highest level of relationships with profitability and client satisfaction, followed by governance integration, and economic integration had the lowest level of relationships. Overall integration and organisational performance were positively related to top management commitment. The integration–performance relationship remained positive and significant after controlling for management commitment. In general, the results revealed that the following organisational practices were relevant to surveying companies: Responsible relationships, accountable governance and economically informed operations were found to be associated with positive financial results and satisfactory client experiences.

5.2 Recommendations

The following recommendations were made based on the results of the study.

First, surveying companies need to improve social integration by implementing structured employee welfare, occupational safety and professional development programmes. Principal partners should designate a person to take responsibility for training quarterly, field safety procedures and confidential employee feedback. Firms should have service standards that include respectful client interaction, prompt responses and complaint handling. Management should consider employee concerns and client feedback on a monthly basis. This mechanism would enable the presence of competent and motivated employees, better responsiveness of services and enhance the conditions related to profitability and client satisfaction.

Second, surveying companies should formalise governance integration by establishing procedures that include professional ethics, approval responsibilities, conflicts of interest and client communication. Potential conflicts should be disclosed prior to accepting assignments, and major

professional reports should be reviewed by another person before being released. Fees, scope, responsibilities and delivery expectations should be clearly stated in the engagement letters. Compliance should be assessed quarterly by a designated partner and corrective actions documented. These arrangements would enhance accountability, minimise unnecessary conflict, build trust in professional advice and foster good client relationships.

Third, surveying companies need to reinforce economic integration by integrating assignment budgeting, cost monitoring and long-term financial planning into their daily business. There should be an approved budget for each professional engagement that includes personnel, transport, equipment and administration costs. Actual expenditure should be compared with approved budgets and any major discrepancies should be reported to responsible employees. Management to review assignment margins, outstanding fees and resource utilisation on a monthly basis. This mechanism would help in disciplined spending, proper pricing and service delivery, and improve profitability without compromising on value to clients.

Fourth, there should be a principal partner's/director's implementation plan on an annual basis, encompassing economic, social and governance activities, which should reflect ongoing management commitment. The plan should include objectives, budgets, employees responsible and completion dates. Implementation records should be reviewed at quarterly management meetings along with profitability indicators and client feedback. Clearly assigned corrective actions and deadlines should be given to identified resource constraints and implementation failures. This mechanism would keep the leadership focused, enhance coordination and provide sustained operational support to integration priorities throughout the firm.

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