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Empirical Study On The Effects Of Corporate Social Responsibility On Organizational Performance In The Manufacturing Sector: A Case Study On Nigeria: Flour Mills Nigeria Plc

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Abstract

Corporate social responsibility (CSR) is one of the key ways that businesses respond to the social needs of the communities in which they operate. The interest in CSR first grew in tandem with society's expanding concern for issues including the environment, human rights, corporate ethics, and other social factors. Different businesses are creating codes of ethics, disseminating CSR statements and reports, and inviting stand-alone assessors to evaluate the execution of their CSR procedures and policies as a result of the increasing pressure to behave in a publicly accountable manner. This study is aimed at examining the effects of corporate social responsibility on organizational performance in manufacturing sector in Nigeria, with focus on Flour Mills Nigeria Plc. The quantitative research method was applied using a survey strategy while data was obtained from 150 respondents using the questionnaire instrument. The quantitative outcomes presented that CSR has a statistically substantial association with customer satisfaction, firm profitability, firm market value, competitive advantage, and with organizational performance. This study is only conducted in one manufacturing sector and this opens it up for other researchers to enlarge the scope in future on CSR involving more samples and other industries.

Keywords: Corporate Social Responsibility, Organizational Performance, Customer Satisfaction, Firm Profitability, Competitive Advantage, Firm Market Value

Introduction

Corporate Social Responsibility (CSR) is the main way for companies to react to people's social requirements in the setting they work in. It is often recognized that CSR operations target clients and community members (Kofi et.al., 2017). Businesses are facing tremendous pressure from stakeholders to become more socially and environmentally accountable (Gross, 2014). Additionally, they are also forced to concentrate on creating a stronger knowledge of how employed people impact company results such as productivity and profitability. As the operations of the organizations impact the life of the community, stakeholders and the entire society as a whole is therefore expecting greater accountability from the businesses.

Modern businesses are under increased pressure to be socially responsible, to create codes of conduct, to issue CSR statements and reports, and to engage independent auditors to assess how well their CSR activities are being put into reality (Magdalena, 2016). However, there remains a debate among academics about the relationship between CSR and corporate performance since no one could agree on how CSR would affect firm performance (Marwan, 2015). Although it is maintained that socially desirable behaviors have a good influence on a firm's economic performance, business organizations, clients, shareholders, and other stakeholders have expressed interest in CSR (Turcsanyi & Sisaye, 2013).

Companies have long struggled to increase profits while ignoring the consequences for customers and the environment. Several factors have recently compelled multinational corporations to pay close attention to the concept of corporate social responsibility (CSR). These factors include increased environmental awareness, customer globalization pressures, legal regulations, increased competitiveness, increased media scrutiny, and the dynamic nature of the business environment (Awad et al., 2016).

One of the industries in Nigeria that is developing the quickest is the fast-moving consumer goods (FMCG) business. However, manufacturing enterprises specifically have covered a significant region in Nigeria, from urban to rural areas, in terms of CSR. There are other businesses controlled by international and indigenous corporate organizations. As a consequence, the researcher has chosen one company from among the numerous to examine its corporate social responsibility to the community. This study focused on Flour Mills Nigeria Plc to be able to investigate the effects of CSR on organizational performance in Nigeria's industrial industry.

Research Problem

What should be the primary goals of business organizations has been the subject of several disputes, debates, and controversies in recent years among businesspeople, academics, government officials, and the general public. Over the years, business owners and managers have ignored the issues that corporate enterprises have brought to their host communities. These issues provide a serious danger and can make living challenging for these communities (Russo and Perrini, 2018).

The right to function in such a society is granted to organizations because society sees the relationship between the organization and society as one of interdependence. As a result, there is a growing symbiotic link between organizations and their host communities. A choice made within a company may have an impact on the prosperity of the community and the country. Economic activity on a global scale can potentially be impacted. The ongoing conflict in the Niger Delta area, which has resulted in the loss of life and property, is one illustration of these issues. The young people in these communities claim that businesses utilize their money and efforts—which they should have been using to build the community—to bribe opinion leaders, who then neglect their duties to the community. These have greatly strained relations between the community and the company, or both the parties.

A lot of money is always committed to the corporate social responsibility of an organization without knowing its direct impact in their performance. This necessitates the research on corporate social responsibility's impact on organizational performance. Nigeria's socioeconomic requirements are so great that businesses must step in to help the people and the environment where the government has failed (Adeyanju, 2012). Researchers confirmed that a significant factor influencing CSR is the federal government's regulated economy's failure to grow the nation despite the country's extreme richness of natural and human resources (Adeyanju, 2012; Akinleye & Adedayo, 2018; Yusuf, 2018).

The fact that this study conducted in Nigeria was significant since there had been a scarcity of research examining the impact of CSR on organizational performance of businesses there. Several of these studies dealt with the issue, but they only looked at one, two, three, or maybe four of the ways that organizations in Nigeria operate as a result of CSR.

In contrast to earlier studies that concentrated on other sectors of the Nigerian economy and also limited work done in Nigeria, as shown in Table 1.1 below, this research fills a void in the literature by offering empirical evidence on the impact of corporate social responsibility on organizational performance of manufacturing firms in Nigeria. The study also looked at how CSR influences organizational performance by influencing customer happiness, profitability, and firm market value for listed manufacturing enterprises in Nigeria. The emphasis on manufacturing companies is due to their significance and relevance to the expansion of the Nigerian economy.

Research Questions and Hypothesis

Based on the research questions above, the following hypotheses were formulated.

1. What is the extent of Flour Mill's corporate social responsibility on customer satisfaction?
2. To what extent does Flour Mill's corporate social responsibility influence firm profitability?
3. Does Flour Mill's corporate social responsibility affect the market value of firms?
4. Does Flour Mill's corporate social responsibility have an impact on firm's competitive advantage?
5. What is the extent of contribution of CSR towards Flour Mill's organizational performance?

Literature Review

Corporate Social Responsibility (CSR)

As an area of study, "Corporate Social Responsibility" has originated and grown quickly. CSR has grown over time to become a significant framework and approach for addressing the role of business in society, setting standards of conduct that a company must adhere to in order to have significant impact on society while also upholding values that forbid profit-seeking at any cost (Fang et al., 2010; Nasieku et al., 2014; Nguyen & Tu, 2020). Various definitions of corporate social responsibility (CSR) exist: According to several sources (including Al-ma'ani et al., 2019; Ismail, 2009; Okwemba et al., 2014; Pallathadka & Pallathadka, 2020), Corporate social responsibility (CSR) refers to the strategies used by businesses to conduct their operations in a moral, societally friendly, and developmentally beneficial manner.

CSR, according to Hemingway and Maclagan (2004), is "the extent to which companies should promote the global objectives of human rights, democracy, social and community improvement, and sustainable development." Furthermore, Davis (1973) defined CSR as a company's consideration and obligation to generate social benefits in addition to traditional economic earnings. CSR, as a result, goes beyond the narrow financial, technical, and legal requirements and is concerned with the company's true value for its shareholders, employees, clients, creditors, communities, and society. CSR is defined as a company's commitment to minimizing negative consequences while increasing its long-term, positive impact on society (Mohr, Webb & Harris, 2001).

According to the World Business Council for Sustainable Development (WBCSD), CSR is "a continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families, as well as the local community and society at large" (Holme & Watts, 2000). The latter definitions emphasise CSR's strategic/instrumental aspect, or its benefits to both the company and society. According to Hopkins (2004), the primary goal of CSR should be "to provide greater and higher standards of living while maintaining the enterprise's profitability, for individuals both within and outside the corporation." influence on society (Mohr, Webb & Harris, 2001).

Finally, corporate social responsibility (CSR) refers to the assumption and fulfilment of obligations that extend beyond their profit-making functions with the goal of advancing specific social objectives such as sustainable economic development, improving quality of life, and/or raising national living standards, among many others.

Benefits of Incorporating CSR to an Organization

Any organization that integrates CSR may reap a variety of benefits. An astute company understands that acting ethically serves its own interests since it makes it more appealing to investors, workers, customers, consumers, suppliers, and the majority of the community and government. Businesses that address concerns relating to indigenous people's rights have benefited greatly.

The benefits of integrating CSR into organisations include improved brand value, better entree to finance, a healthier and safer workplace, stronger risk management and corporate governance, motivated employees and community members, customer loyalty, increased confidence and trust of stakeholders, an improved public image, and economic success (Al-ma'ani et al., 2019; Ali et al., 2017; Elsafty & Tahon, 2021; M. S. Kim & Thapa, 2018). This author agrees that any company that prioritises CSR does not, in fact, directly assist society in any manner; rather, it indirectly creates more opportunities for the company to grow, flourish, and generate more revenue. On the other hand, failing to include CSR could harm your reputation.

When it comes to sustainability-related concerns, a company's performance may either enhance or detract from its reputation. During the course of this investigation, it was discovered that the Flour Mill of Nigeria enjoys a very positive reputation in the neighborhood where it operates. Additionally, CSR improves an organization's capacity to directly or indirectly attract, nurture, and retain exceptional talent. According to research on company ethics, loyal employees are those who feel their firm meets ethical standards.

Employees who work for a company that practices corporate social responsibility are loyal and effective. Additionally, being diligent in addressing social and environmental issues can lead to less bureaucracy and a more cordial relationship with governmental agencies (Ksiak, 2017). A strong working relationship with the government may offer a business a competitive advantage by granting it a social license to operate from the community, especially in the resource sector where it can get access to limited reserves (Galbreath, 2008). Corporate social responsibility programs that are strategically implemented by businesses would i generally improve the company's success. Records demonstrate how advantages extend beyond performance and beyond long-term intangible success indicators to include direct money metrics (mostly in developing countries).

Okeudo (2012) found via his research that ignoring social obligations will bring more harm to a company than benefit. Even in a nation as poor as Nigeria, unethical business practices are no longer in style. Due to increasing media attention, responsive and investigative journalism, as well as expanded social media in Nigeria, this can only provide bad criticism to any institution (Adeyanju, 2012; Amaeshi et al., 2006). On the other hand, ethical obligations do draw and keep the top employees in a company (Akinleye & Adedayo, 2018). Additionally, studies have shown that customers like doing business with companies who actively engage in CSR activities (Akinleye & Adedayo, 2018; Yusuf, 2018).

According to Ismail (2009), organizations that engage in CSR attract the best employees and get more clients, whereas those that don't typically fail sooner or later. Large firms seem to grasp this, and as a result, they have put procedures in place to reassure stakeholders that they are socially responsible. According to (Nasieku et al., 2014), businesses with CSR practices attract the best employees, shareholders, and consumers, as well as a happy community and society. The capital market and the economy both acknowledge that sustainable enterprises are the ones of the future (Petrovi-Ranelovi et al., 2015; Yusuf, 2018).

Organizational Performance

The stakeholder theory (Freeman, 1984) may be used to construct the firm's performance by identifying the stakeholders and specifying the set of performance outcomes that gauge their satisfaction. Seven aspects of a company's success may be evaluated based on stakeholder satisfaction: growth, profitability, market value, customer and employee happiness, social and environmental performance. Both non-financial (customer satisfaction and competitive advantage) and financial performance (firm profitability and firm market value) have been looked at for the purposes of this study. Achieving profit throughout a company's venture is, according to Bobakova (2003), one of an organization's management's primary goals.

CSR and Customer Satisfaction

According to Hassan & Nareeman, (2017b), customer satisfaction refers to an overall assessment of a customer's whole purchase and consuming experience with a company's products and services throughout time. According to Boshoff & Gray (2004), customer satisfaction is not intrinsic in the product or service offered, rather, the satisfaction of customers majorly consists of the perceptions of individual customers towards the product/ or service attributes. Hence, different levels of satisfaction will be expressed by different customers for the same product/ service experience or encounter (Ueltschy et al., 2007).

Customer satisfaction and corporate social responsibility have a relationship because, when a firm engages in more CSR activities, it becomes more involved in activities that advance product or service quality, which raises customer satisfaction levels. This conclusion has been supported by numerous investigations. The results of the study carried out in China, according to (Chung et al., 2015), showed that CSR had a positive and significant link with customer satisfaction. According to a study by Hassan and Nareeman (2017) that was conducted in Malaysia to ascertain the impact of consumers' perceptions of multinational retailer's CSR policies, there was a positive and substantial correlation between CSR dimensions and customer happiness. The results of the study by Ashraf et al. (2017) showed that CSR has a positive impact on customer satisfaction in the Pakistani banking sector. In a similar vein, Senthikumar et al. (2014) discovered that CSR has a significant impact on customer satisfaction in the Indian banking sector. Additionally, CSR practices were predicted and demonstrated a positive impact on customer satisfaction in the mobile telecommunications sector in Malaysia in the study by Zhang et al. (2020). This study hypothesized that:

H1: There is a significant relationship between CSR and customer satisfaction Flour Mills Nigeria Plc.

CSR and Firm Profitability

Profit level is mostly used in enterprises to gauge financial success. Profit is a metric for profitability and may be defined as an income, the act of generating positive or beneficial effects from a business activity, or the surplus of revenue produced by an enterprise after deducting costs directly related to the creation of that revenue. Through a feasibility study or once the firm is up and running, one may evaluate the profitability of the venture. Profitability may also be seen of as a company's potential for financial success. The primary concern of the company's owners is profit. Price to earnings ratio might be used to quantify this.

Profitability is defined by Ajide, & Aderemi (2014) as the percentage by which a company's income surpasses its expenses. In order to determine management's capacity to generate profits from revenue-generating activities within the organisation, profitability measures are frequently utilised. Carlsson and Akerstom (2008) provided evidence of the beneficial correlation between CSR and financial success. Price Waterhouse Coopers (PwC) conducted the study in Sweden for eight (8) years, from 2000 to 2007. Cross-case analysis was the technique employed. In their study from 2012, Amole, Adebiyi, and Awolaja looked at the profitability and corporate social responsibility of Nigerian banks. According to the study's conclusions, CSR and bank profitability are positively correlated. To this end, the following hypotheses are proposed:

H2: There is a significant relationship between CSR and firm profitability in Flour Mills Nigeria Plc.

CSR and Firm Market Value

The many stakeholder directions in CSR must be independently studied in order to have a clear picture of how CSR affects a firm's value. More specifically, numerous academics have examined the connection between CSR and the firm's value using the aggregated CSR dimension/scores (Park & Lee, 2009;2010). In research published in 2013, Servaes & Tamayo looked at the function of consumer awareness in relation to the effect of CSR on business value. The study demonstrated a favorable relationship between CSR and firm value for businesses with strong consumer awareness, as measured by advertising spending. The link is either negative or insignificant for companies with little or no client awareness. The influence of knowledge on the CSR-value relation is reversed for businesses with a poor reputation as corporate citizens, according to the authors, Servaes and Tamayo. This information supports the notion that CSR actions could be advantageous to the business, but only in certain situations. Business advertising only results in awareness at work as a consequence.

The findings of Orlitzky et al. (2003) are consistent with the predictions of the instrumental stakeholder theory (Donaldson & Preston, 1995; Wood & Jones, 1995), which maintains that socially responsible business practices can increase the firm's value by enhancing the company's reputation or brand equity and reducing operating expenses, including deterring additional governmental regulation. According to a study (Bajic & Yurtoglu, 2018) that examined 35 countries between 2003 and 2016 to determine the relationship between CSR components (social, environmental, and corporate governance) and business value, the social index has a significant impact on market value.

Furthermore, from March 2006 to December 2017, a study was carried out by Lee (2020) utilizing panel data analysis to investigate the impact of CSR on the firm's market value of tour operators listed on the Chinese stock exchanges. The study's conclusions demonstrated that while CSR had a negative impact on the firm's market value during the immediate period, after a one-period lag, CSR activity had a positive impact on market value, which persisted even after a two-period lag. The data showed that the market capitalization of tour operators and other travel businesses listed on the Chinese stock exchanges took some time to fully reflect the economic impact of CSR operations on the firm's market value. The results also suggested that, despite the possibility of some short-term financial risk, tour operators would need to invest a large amount of time and money to make CSR successful. Additionally, CSR was discovered by Chen & Lee (2017) to be favorably connected with the Taiwanese business market value. Thus, the research proposed the following hypotheses:

H3: There is a significant relationship between CSR and firm market value.

CSR and Competitive Advantage

Every study evaluating the relationship between CSR tactics and competitive advantage has come to the conclusion that CSR strengthens a company's competitive advantage. Filho et al. (2010) identified a substantial correlation between social responsibility and competitive advantage across the research on examining how CSR practices effect competitive advantage. Similar research was conducted by Sendil (2015), who looked at how customer reactions to CSR can influence how much a brand's social initiatives are reflected in its competitive positioning. According to the study, consumer perceptions of CSR are linked to higher purchase likelihood, as well as longer-term loyalty and advocacy behaviours. A brand that positions itself on CSR and integrates its CSR strategy with its core business strategy is more likely than brands that merely engage in CSR to reap a variety of CSR-specific benefits in the consumer domain, according to the study, which also demonstrated that not all CSR initiatives are created equally. The correlation between CSR and competitive advantage was validated by a study conducted by (Zhao et al., 2019) in 112 enterprises in China. The findings revealed that CSR positively influenced competitive advantage of the enterprises in China. The study proposed the following hypothesis:

H4: There is a positive significant relationship between CSR and the firm's competitive advantage.

CSR and Organizational Performance

The relationship between CSR and financial performance requires more research. The empirical findings, however, have been contradictory. Friedman's (1970) research indicates that businesses should anticipate higher expenses when making CSR investments. Spending on CSR may cause businesses to misallocate resources, which would have an impact on their bottom line (Jensen, 2002; McGuire, Sundgren, & Schneeweis, 1988). According to a 2003 study by Orlitzky, Schmidt, and Rynes, businesses that actively engage in socially responsible initiatives perform better financially. The relationship between CSR and performance was examined using 52 empirical studies, and it was found that CSR might raise an organization's operational profitability and market value.

Academics assert that the ambiguity of the CSR component and the use of various company performance measures are to blame for the contradictory outcomes about the impact of CSR on business performance (Margolis &Walsh, 2003; Wood & Jones, 1995). Some research has sought to look at the many CSR aspects in the hospitality literature as the idea that CSR has distinct traits and motivations has been developing (Kang et al., 2010; Kim &Kim, 2014; Lee et al., 2013).

According to Lee et al., there are practices that are connected to operations and those that are not (2013). The two distinct CSR dimensions (positive and negative CSR) were used in further studies in the restaurant industry (Kang et al., 2010; Kim & Kim, 2014). However, the study did not look into any possible connections between various forms of internal and external CSR and business performance. The paradoxical relationship between CSR and financial performance could also exist, depending on how financial success is measured (Griffin & Mahon, 1997; Hull & Rothenberg, 2008).

Academic studies have shown that CSR improved a company's performance, but when return on assets and return on equity were considered, there was no change or even a decline in financial performance (Lee & Park, 2009; McGuire et al., 1988). Many studies have looked at how CSR affects business success (Inoue & Lee, 2011; Lee & Park, 2009,2010; Park & Lee, 2009; Youn, Hua, & Lee, 2015). (Basuony et al., 2014) used cross-sectional data on non-financial firms in Egypt from the Kompass Egypt data repository to examine how CSR influences organisational performance. Corporate social responsibility (CSR) and organisational financial performance were found to be positively and significantly impacted by all CSR elements, including those that are legal, economic, ethical, and discretionary. According to a study by Okwemba et al. (2014), charitable CSR improved bank performance in Kakamega, Kenya. This study proposed the following hypotheses:

H5: There is a significant relationship between CSR and organizational performance.

Theories related to Study

Scholars have conducted several studies and used a variety of theories to explain CSR at various levels of study, from the resource-based view (RBV) and transaction cost economics to stakeholder theory and institutional theory (TCE). Regarding the most suitable categorization of theories in CSR research, there is no developing consensus. Previous studies on theoretical perspectives on CSR give many standards, including the firm's role, management discretion, and depth of study (Klonoski, 1991; Secchi, 2007; Frynas & Stephens, 2015).

Based on the claim made by the Stakeholder Theory, businesses have connections to a variety of constituent groups that have an interest in the actions and results of the enterprise (Margolis and Walsh, 2003; Donaldson and Preston, 1995). These many stakeholder groups influence each other and the firm's initiatives in a reciprocal manner. Therefore, businesses and policymakers should frequently take into account the requirements of the many component groups or stakeholder organizations who have a stake in the firm's initiatives and results. Stakeholder Theory suggests that companies/managers should consider and act in the best interests of a larger group of constituent stakeholders, including but not limited to employees, customers, suppliers, environmentalists, the community at large, and owners/shareholders (Aguinis et al., 2012; Jones, Felps, and Bigley, 2007). This is as a result of CSR's focus on the moral obligation. These numerous stakeholders are predicted to gain from internal CSR programs that focus bettering the physical and psychological working conditions for employees through a series of positive results.

A timeline of CSR-related theories, their development, and their relationship to our current state of knowledge has been put together by Krisnawati (2014). Additionally, Freeman et al. (2010) believed that managing stakeholder interactions is the ideal way to handle the value creation process because the goals of the various stakeholder groups are comparable. Identification of stakeholders and how enterprises engage with them—in other words, which stakeholders matter and whether they have an advantage—is a crucial component of stakeholder theory.

Furthermore, Camelia et al. (2013) quoted Donaldson and Preston (1995) who made a distinction between the two types of stakeholders: those to whom management has a duty or obligation, and those who have the authority to influence or be impacted by the organisation. They arrived to the conclusion that only the first group had enough legitimacy to ensure that management decisions were made in its best benefit, even if management may need to take both groups' interests into account.

Stakeholder theory and value generation for stakeholders and the entity go hand in hand. Dumitru et al. (2015) researched integrated reporting and the stakeholder theory and found that there are differences in the content of disclosure reports that address different stakeholder categories. They also found that communication is a critical part of value creation (investors, customers, and employees).

Stakeholder theory has been interpreted as being necessary for CSR. By combining the stakeholder interests with moral obligations, it maximises the wealth for the society. Another important aspect of this theory is its transparency, which is achieved by including information that is not financial. Additionally, it offers guidance on how to balance the needs of many stakeholders based on sustainability and the crucial instruments for managing a business (Deedan & Blomquist, 2006).

In addition, corporations participate in CSR programmes and offer both financial and non-financial information to forge beneficial relationships with significant stakeholders, in line with the stakeholder theory (Chu et al., 2013). Stanford Research Institute coined the term "stakeholder" for the first time in 1963. (Strand and Freeman, 2015). The political economy theory, which emphasises that firms give financial and nonfinancial information as a result of the development of successful relationships with influential stakeholders, is where the core of from which the stakeholder theory originates. As a result, this phrase is frequently employed in the business world (Chu et al., 2013). With this strategy, companies identify the stakeholder’s group whose interests are most important and relevant to their own. In this case, management is told to concentrate more on the relationship with this specific group of stakeholders in order to meet corporate objectives (Deegan, 2002).

The three most promising and meticulous approaches to the stakeholder theory, in Donaldson and Preston's opinion, are descriptive, instrumental, and normative methodologies (1995). The descriptive stakeholder theory covers this topic and how firms should communicate with their stakeholders. It also describes the appropriate corporate perspective and possible stakeholder management and incentive techniques (Freeman, 1999). The normative approach holds that all stakeholders have property rights, thus managers should take their wishes into consideration in order to maintain business as usual in society (Freeman and Phillips, 2002). Despite what the instrumental method emphasizes, it might be challenging to maximize profit-seeking activities and increase shareholder s wealth without also fulfilling stakeholder expectations (Donaldson and Preston, 1995; Freeman, 1999)

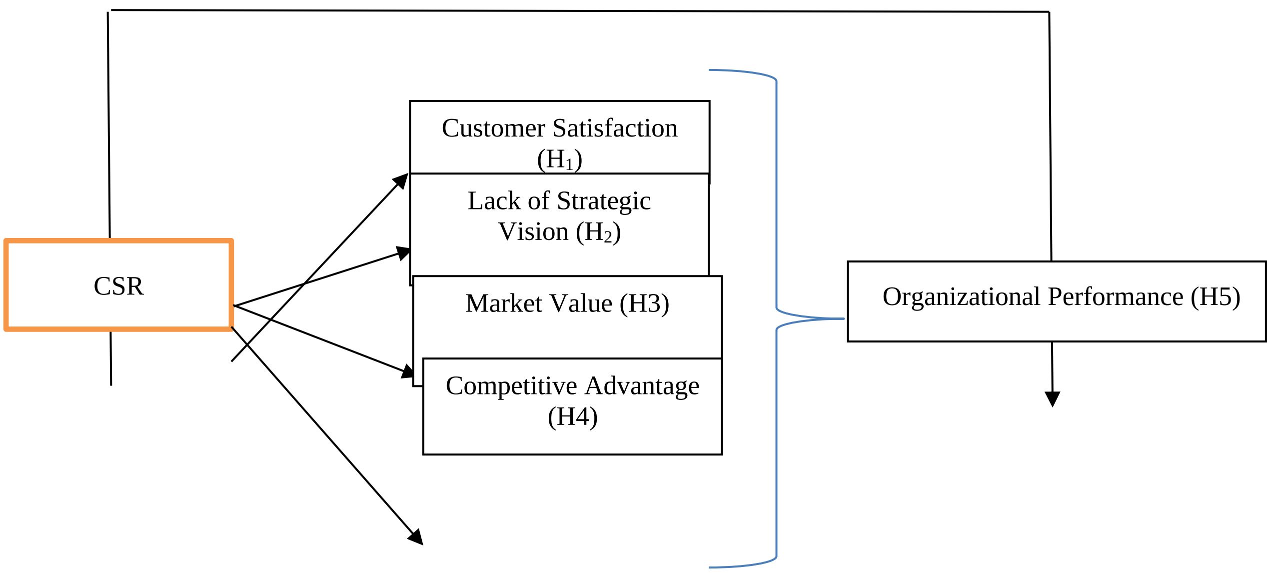

Figure 1: *Conceptual Model*

Methodology

Research Design

This design's goal is to provide an explanation of the connection between CSR and organizational performance at Flour Mills Nigeria Plc. This study used a survey research design, since the information was gathered by asking participants to respond to a well-constructed questionnaire on their perceptions of the link between organizational success and CSR among Nigerian businesses, particularly flour mills.

Population and Sample

Twenty (20) industrial and consumer products companies that are listed as quoted manufacturing enterprises on the Nigeria Stock Exchange (NSE) fact sheet as of December 31, 2019, make up the population for this study. The study concentrated on the industrial and consumer products sector listed companies that were listed on the Nigerian stock market among them. 150 people will be the targeted individual population for industrial and consumer products. The decision to work with this company was made in light of its long history in the nation and its existence for the past ten years, during which time it has produced a range of industrial items all across the nation.

Since the intention of this study is to determine the impacts that CSR activities have on the organizational performance, it is necessary to assess the impact of CSR practices on one of the largest firms in the consumer and industrial market sector which is Flour Mills Nigeria Plc. The company has about 7,000 employees in Nigeria and over 500 of the employees work in the selected Lagos Offices.

Data Collection

Data was generated from primary sources and obtained by filling out a thorough questionnaire in order to gather information for the research's goals. The population's intended respondents were given copies of the questionnaire. The firm's public relations representative, members of the marketing team, management employees, and Flour Mill Nigeria Plc consumers are the target responders. The questionnaires were given to the target respondents in a total of 150 copies.

Measurement Items

The instrument consisted of two (2) sections, A and B. The first section, section A covered information about respondent's details with 5 questions. Section B covered the concept of corporate social responsibility and comprises of organizational performance variables which are, customer satisfaction, firm profitability, market value and competitive advantage. Questionnaire items were slightly modified to meet the objectives of the research.

Therefore, a 5-point Likert scale with the following responses will be used to collect respondents' opinions: strongly agreed (SA), agreed (A), undecided (UD), disagreed (D), and severely disagreed (SD). This decision was influenced by earlier study projects (Adegbie & Fakile 2012). Whereas, Undecided (UN) is allocated to the number three (3), Agreed (A) is assigned to the number four (4), Strongly Agreed (SD) is assigned to the number one (1), and Strongly Agreed (D) is assigned to the number TWO (2). (1).

Table 3.2 *Measurement Items*

No.		Measurement Items	Sources
		Organizational Performance	
1	OP1	Is more competitive	(King et al., 2010)
2	OP2	Has more customers	
3	OP3	Is growing faster	
4	OP4	Is more profitable.	
5	OP5	Is more innovative	
6	OP6	Has more employees.	
		Corporate Social Responsibility	
7	CSR1	This firm operates business in a manner consistent with expectations of the government and law.	Carroll & Shabana (2010) Sandhu & Kapoor (2010)
8	CSR2	This firm meets minimal legal requirements related to goods and service.	
9	CSR3	This firm operates in a manner consistent with expectations of societal and ethical norms	
10	CSR4	Managers and employees participate in charitable activities of their local communities	
11	CSR5	This firm manufactures eco-friendly products.	
		Customer Satisfaction	
12	CS1	The policy of CSR of this firm meets the expectations of customers	Kaur and Soch (2012)
13	CS2	Overall, customers are satisfied with CSR activities of this firm	
14	CS3	Overall, customers are satisfied with the quality of product/service of this firm	
15	CS4	The firm's CSR policy makes it possible to retain old customers	
16	CS5	The firm's CSR activity makes it possible to attract and keep new customers	
		Firm Profitability	
17	FP1	The firm reaps the benefits of the CSR activities by being able to return on its assets	Mackelprang, Habermann, and Swink (2015)
18	FP2	The firm increases its profits by incorporating CSR in their business	
19	FP3	The firm experiences increased sales growth due to its CSR activities	
20	FP4	The firm is able to attract top-tier employees, increase in size and number of employees due to its CSR activities	
21	FP5	The firm has been able to reduce employee turnover due to its CSR activities	
		Firm Market Value	
22	FMV1	The firm's CSR activity makes it possible to increase earnings per share compared to competitors	Self-developed

23	FMV2	The firm's involvement in CSR makes it possible to increase dividend yield for shareholders	
24	FMV3	The firm's involvement in CSR activity makes it possible to improve stock price compared to industry averages	
25	FMV4	Stock price volatility of the firm has been stable over the past year as a result of CSR performance	
		Competitive Advantage	
26	CA1	The firm's CSR policy promotes good reputation amongst customers	
27	CA2	The firm's CSR policy makes it possible to access new markets	
28	CA3	The firm's CSR approach makes it possible to increase market share	Molina et al. (2004)
29	CA4	The firm's CSR policy makes it possible for the production of quality of products	
30	CA5	The firm's CSR approach makes it stand out from competitors	

Results and Findings

Scale Reliability

The Questionnaire was pre-tested with academic colleagues before they were distributed to actual respondents to check on reliability. Feedback received and correction were done accordingly. Cronbach's Alpha coefficient was used for the reliability of total questionnaire items and all the 5 items were above the conservative threshold 0.70.

Table 2: *Cronbach's Alpha-Reliability Test*

Cronbach's Alpha	N of Items
0.74	6

Correlation Analysis

Correlation analysis is a measure of association between two continuous variables and it measures both the size and direction of relationships between two variables. The Table below describes a detailed correlation analysis with various variables such as "Organizational Performance (OP)", "Customer Satisfaction (CS)", "Firm Profitability (FP)", "Firm Market Value (FMV)", and "Competitive Advantage (CA)".

Table 3: *Correlations Analysis among variables chosen*

	1	2	3	4	5	6
OP	-					
CSR	0.28**	-				
CA	-0.65	0.34**	-			
FP	0.61*	0.22**	0.12**	-		
FMV	0.62*	0.19**	0.20**	0.85*	-	
CS	0.39**	0.31**	0.44**	0.42**	0.53*	-

*** Correlation is significant at the 0.01 level (1-tailed)*
**Correlation is significant at the 0.05 level (1-tailed)*

From the above correlation matrix, "Organizational Performance" is having a significant correlation with "CSR", "customer satisfaction, firm profitability, and firm market value". Further, it is negatively correlated with a competitive advantage. "CSR" is having a significant correlation with OP, CS, FP, FMV, and CA. Further, it is moderately correlated with FP. "FP" is having a significant correlation with SMV, CA and CS and at the meantime negatively correlated with OP. "FMV" is significantly correlated with OP, CS, FP, and CA. The "LWP" also significantly related with OP, CS, FP, and CA

The CSR Effect and Organizational Performance (Regression results)

The regression model presented below and the result of analysis as shown below:

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + b_4x_4 + \varepsilon$$

Where:
Y = Organizational performance
X_1 = Customer satisfaction
X_2 = Customer satisfaction
X_3 = Firm profitability
X_4 = Firm market value
X_5 = Competitive advantage

Table 4: R^2 and ANOVA

	ANOVA					
	Sum of Squares	**Df**	**Mean Square**	**F**	**P**	**Remark**
Regression	15.394	5	3.08	10.228	0.000[b]	Significant (P<0.05)
Residual	16.256	54	0.30			
Total	**31.650**	**59**				

Predictors: (Constant), CSR,CS, FP, FMV, CA
R = 0.70[a]
R square = 0.49
Adjusted R square = 0.44
Standard error = 0.55

The above regression table summarizes the model performance with relevant analysis. **R** represents the multiple correlation coefficient with a range lies between -1 and +1. Since the value 0 .70 is captured. It is means OP have a positive relationship with CSR, CS FP, FMV, and CA.

R square represents the coefficient of determination and ranges between 0 and 1. Since the **R** square value is 0.486, 46 % of the variation in OP percentage is captured by CSR, CS, FP, FMV, and CA. Adjusted **R** is 0.439, meaning that only 44 percentages of CSR, CS, FP, FMV, and CA effect for the organizational performance. There results show that there are other factors which contribute to the organizational performance in manufacturing industry in Nigeria.

F value is significant which indicate the independent variables suitability in studying the OP is failure. The variables match in the model suitability.

Table 5: *Coefficients Analysis*

Model	Coefficients	Std Error	t Stat	P-value	Lower 95%	Upper 95%
1 (Constant)	-1.34	1.73	-0.78	0.43	-4.83	2.12
CSR	0.59	0.43	1.35	0.18	-0.28	1.45
CS	0.33	0.12	-2.66	0.10	-0.57	-0.08
FP	0.17	0.14	1.18	0.24	-0.13	0.46
FMV	0.53	0.29	1.83	0.73	-0.05	1.10
CA	-0.32	0.21	1.55	0.13	-0.09	0.74

Dependent Variable: OP

CSR influences the Organizational performance positively by 0.59, but this hypothesis cannot be accepted as the significance level is 0.18 (>0.05) and hence rejected. It means, the CSR is not a reason for organizational performance. Similarly, FP, FMV and CA are not acceptable as their significance levels are more than 5% (0.24, 0.74 and 0.13). However, CS show a negative sign but significant at 1% level (sig 0.10). This indicates among the 4 variables only CS has some impact on organizational performance of CSR. Hence, the top-level management should have vision about OP and it should be strategic in principle.

The above model results indicate that the contribution for the tested elements to identify the effect of CSR implementation towards organizational performance failure in the manufacturing industry in Nigeria. From the regression model, it is observed that all variables show a positive impact on the dependent variable which organizational performance except CA which indicates a negative impact.

Besides that, from the above table can conclude that there are no multiple collinearities between variables means that there are no high inter-correlations or inter-associations among the independent variables which are very good.

Hypothesis 1

H1 There is a significant relationship between CSR and customer satisfaction Flour Mills Nigeria Plc.

Table 5 shows a negative value of 0.33 with a big value of 0.01. This indicates that CS is a significant variable which affects the CSR implementation. The management should take note of this and should be incorporated in future decisions strategically.

Hypothesis 2

H_2: There is a significant relationship between CSR and firm profitability in Flour Mills Nigeria Plc.

Firm profitability is not an impediment for the organizational performance

Hypothesis 3

H_3 There is a significant relationship between CSR and firm market value

This firm market value is not an impediment for the organizational performance.

Hypothesis 4

H4: There is a positive significant relationship between CSR and firm's competitive advantage.

Table 5 indicates that the CA variable is rejected and it is not related to the organizational performance of the manufacturing industry in Nigeria

Hypothesis 5

H5: There is a significant relationship between CSR and organizational performance.

From table 5, it is observed that CSR is not an important factor for organizational performance in the manufacturing industry in Nigeria.

Conclusion and Limitations

The study's conclusions have effects for the company, the government, investors, potential researchers, and the general public. This study offers empirical proof that CSR enhances the efficiency of Nigerian flour mills. As a result, the following implications are covered:

The management uses the overall understanding of the study as a tool to better understand how CSR activities were used in the study and whether or not they have an impact on the performance of individual companies and the industry as a whole. This is especially true for management in manufacturing companies. The study's results will also help business managers comprehend why they should strengthen their CSR initiatives in order to boost both the financial and non-financial successes.

Government and policy makers are impacted by this study's recommendations for better laws and regulations relating to the study's research variables in order to foster development and growth within industrial and consumer companies, in particular and the manufacturing sector in general, as well as to establish the adoption of CSR practices in the former. Additionally, it helps to inform and educate society about CSR practices and business success.

This study will have an impact on the industry by helping the chosen organisations and the manufacturing companies in the industrial and consumer sector to understand how CSR and its practice affects the attainment of organisational success. Additionally, it influences on how to more effectively adapt to environmental changes and helps businesses in the sector adopt better business strategies in relation to the CSR practice.

In order to inspire future researchers to add more value to the body of knowledge in these fields or related fields based on the findings of this research, this study is pertinent to other academics/researchers in order to help fill gaps in the existing and sparsely fragmented literatures on CSR practice and firm's performance.

As for the concepts, the study's conceptual work has extended the frontiers of knowledge on the impact of CSR on performance of manufacturing companies by introducing the issue of customer satisfaction, firm's profitability, firm's market value, and competitive advantage in manufacturing companies.

By examining the relationship between CSR practices and Nigerian manufacturing enterprises' performance, the study made a contribution to policy formulation and practice. To the best of the researcher's knowledge, this study is one of the few that takes into account the company's profitability, market share, and customer happiness as performance-hindering factors. Customer satisfaction, firm profitability, firm market value, and competitive advantage are among the non-financial performance indicators of manufacturing organisations that have been found to be strengthened by the introduction of CSR practices.

To empirics, lots of studies have been conducted on CSR and financial performance but very few studies have looked into the non-financial performances in a study. This study looked at a different dimension by looking at some of the non-financial performance like customer satisfaction and competitive advantage.

This study concludes that all dimensions of CSR such as economic, legal, ethical, philanthropic, environmental, and consumer protection are capable of positively and significantly influencing organizational performance. Likewise, the report obtained revealed that CSR has contributed to the organizational performance for the fact that it has promoted the customer satisfaction, firm's profitability, firm's market value, and competitive advantage. Thus, this research concluded that CSR has a significant positive impact on performance of manufacturing companies in Nigeria.

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