Impact of Corporate Social Responsibility on Organizational Performance among Medium and Large-Scale Firms in Kano State, Nigeria

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Abstract*—This study examines the impact of Corporate Social Responsibility (CSR) on organizational performance among medium and large-scale enterprises in Kano State, Nigeria. Although many firms in the state engage in CSR activities, empirical evidence on how these activities translate into improved organizational performance remains limited, particularly in Northern Nigeria. CSR was operationalized as the independent variable through four dimensions — community responsibility, environmental responsibility, employee welfare, and ethical business practices — while organizational performance was operationalized as the dependent variable, measured through financial indicators (profitability, revenue growth, and market share) and non-financial indicators (productivity, customer satisfaction, and corporate reputation). An explanatory, quantitative, cross-sectional design was adopted. From a target population of 1,200 employees of medium and large firms, a sample of 300 respondents was drawn using Yamane's (1967) formula and stratified random sampling across the manufacturing, banking, trade, and services sectors. Data were collected using a structured five-point Likert-scale questionnaire, of which 276 valid responses were retained (92% response rate). Data were analysed using descriptive statistics, Cronbach's Alpha, Pearson correlation, and simple and multiple regression analysis. The results reveal a strong, positive, and statistically significant relationship between CSR and organizational performance ($r = 0.71$, $p < 0.01$), with CSR as a composite construct explaining 50% of the variance in performance ($R^2 = 0.50$, $F = 125.60$, $p < 0.001$). Disaggregated by dimension, all four CSR components made independent, statistically significant contributions to performance ($R^2 = 0.415$, $F(4, 271) = 48.10$, $p < 0.001$), with environmental responsibility emerging as the strongest predictor ($\beta = 0.245$), followed by ethical business practices ($\beta = 0.243$), employee welfare ($\beta = 0.232$), and community responsibility ($\beta = 0.170$). The findings support Stakeholder Theory and suggest that CSR functions as a strategic management tool rather than mere philanthropy. The study recommends that firms in Kano State strengthen environmental management practices, embed ethical governance, invest in employee welfare, and sustain community development programmes, while regulators develop reporting frameworks that incentivize responsible corporate conduct.

***Index Terms*—Corporate Social Responsibility; Organizational Performance; Stakeholder Theory; Environmental Responsibility; Employee Welfare; Kano State, Nigeria**

I. Introduction

Corporate Social Responsibility (CSR) has become an integral component of business management as organisations increasingly seek to balance profit-making with their social and environmental obligations. As stakeholder expectations continue to evolve, firms are under growing pressure to adopt practices that generate value for both the business and the wider society. Because the practice and impact of CSR are shaped by the economic, institutional, and regulatory environment in which a firm operates, it is important to examine CSR within the specific context of a developing economy such as Nigeria.

In Kano State, a number of organisations have introduced community development schemes, environmental sustainability programmes, employee welfare packages, and ethical governance initiatives, including support for education, community health care, environmental sanitation, and youth entrepreneurship. Even so, doubts remain over the extent to which these efforts translate into measurable organizational performance. While some firms report improved reputation and stakeholder relations from such investments, the effect of CSR on financial performance, client loyalty, efficiency, productivity, and competitive advantage remains contested: some scholars argue that CSR builds strategic value through stakeholder trust and legitimacy, while others contend that it merely raises costs without commensurate financial benefit. These discrepancies suggest that the CSR–performance relationship is contingent on organisational context, industry characteristics, stakeholder pressures, and how CSR is implemented.

Kano State presents a particularly compelling setting for this inquiry. Rapid urbanisation, environmental pressures, youth unemployment, shifting consumer expectations, and business competition have heightened societal expectations of corporate social behaviour. Empirical evidence from the state can help regulators design policies that encourage responsible corporate conduct and support sustainable economic development, while giving managers practical insight into which CSR dimensions yield the greatest organisational benefit. It would also extend the relatively thin body of CSR literature focused on Northern Nigeria, which remains underrepresented relative to studies of southern Nigerian firms.

The study is anchored on Stakeholder Theory (Freeman, 1984), which holds that sustainable organisational success depends on balancing the interests of all stakeholders — not shareholders alone. Long-term value is created when a firm builds and sustains mutually beneficial relationships with employees, customers, suppliers, host communities, government, and shareholders. The four CSR dimensions examined here — community responsibility, environmental responsibility, employee welfare, and ethical business practices — are treated as practical mechanisms through which firms meet these stakeholder expectations.

Against this backdrop, the problem addressed by this study is the limited and inconclusive empirical evidence on the relationship between CSR and organizational performance in Kano State: although firms continue to invest in CSR programmes, there is insufficient empirical evidence confirming that these investments positively influence performance. The general objective of the study is to examine the impact of CSR on organizational performance in Kano State, Nigeria, pursued through four specific objectives: to examine the effect of (i) community responsibility, (ii) environmental responsibility, (iii) ethical business practices, and (iv) employee responsibility on organizational performance among selected firms in Kano State. Correspondingly, four hypotheses were tested:

H1: Community responsibility has a significant effect on organizational performance in selected firms in Kano State.
H2: Environmental responsibility has a significant effect on organizational performance in selected firms in Kano State.
H3: Ethical business practices have a significant effect on organizational performance in selected firms in Kano State.
H4: Employee responsibility initiatives have a significant effect on organizational performance in selected firms in Kano State.

The study is expected to contribute to Stakeholder Theory by testing whether firms that satisfy the expectations of key stakeholder groups perform better; to offer managers and business owners practical guidance on which CSR investments yield the greatest organisational returns; to inform policymakers and regulators seeking to encourage responsible corporate behaviour; and to add to the still-limited empirical literature on CSR in Northern Nigeria.

II. Review of Literature

2.1 Conceptual Review

Corporate Social Responsibility is a multi-dimensional phenomenon encompassing the diverse activities organisations undertake to meet their economic, social, ethical, and environmental responsibilities. Contrary to the popular equation of CSR with philanthropy, contemporary scholarship treats it as an organisation's effort to create value for its stakeholders while pursuing its core business goals *(Porter & Kramer, 2006; Carroll & Shabana, 2010)*. This study operationalises CSR through four dimensions: community development, environmental sustainability, ethical business practices, and employee welfare.

Community development refers to organisational efforts to improve the quality of life of host communities through education, health care, infrastructure, youth empowerment, and poverty-reduction initiatives — activities that remain particularly important in developing contexts such as Nigeria, where public infrastructure and social services are often inadequate. Environmental sustainability concerns organisational efforts to protect the natural environment through responsible resource use, waste management, pollution control, and recycling; firms within Kano State's manufacturing sector, for instance, engage in sanitation drives, tree planting, and waste-reduction activities, with non-compliant firms risking regulatory sanctions and reputational loss. Ethical business practices encompass honesty, integrity, accountability, transparency, fairness, and legal compliance in areas such as financial reporting, employment practices, consumer protection, and anti-corruption; lapses in these areas can severely damage organisational reputation and performance. Employee welfare concerns organisational initiatives aimed at improving worker well-being, motivation, and development, including health insurance, occupational safety, and training — programmes that a number of firms in Kano State have adopted with generally positive effects on staff commitment.

2.2 Theoretical Framework

This study is anchored on Stakeholder Theory *(Freeman, 1984)*, which provides the core theoretical rationale for the relationship between CSR and organisational performance. The theory posits that an organisation's long-term success depends on how well it manages relationships with the full range of its stakeholders — employees, customers, suppliers, host communities, government agencies, and shareholders — rather than shareholders alone. Within this framework, each CSR dimension examined in the study can be read as addressing the expectations of a distinct stakeholder group: community responsibility addresses host communities, environmental responsibility addresses regulators and the wider public, employee welfare addresses the workforce, and ethical business practices address regulators, investors, and customers alike.

Stakeholder Theory is not without limitations. Critics note the difficulty of reconciling competing stakeholder interests in the absence of clear prioritisation criteria *(Donaldson & Preston, 1995)*, the lack of standardised measures of stakeholder satisfaction, the risk that firms adopt stakeholder rhetoric symbolically without substantively improving stakeholder welfare, and the possibility that weak institutional arrangements in developing economies may constrain its practical application. Despite these limitations, the theory remains the most relevant lens for explaining why organisations pursue CSR and how CSR activities translate into improved performance, and it is adopted here accordingly.

2.3 Empirical Review

A growing body of Nigerian studies has examined the CSR–performance relationship. *Jinadu et al. (2024)*, using an ex-post facto design and panel least squares regression on thirty quoted multinational firms trading between 2018 and 2022, found that both the environmental effect and the social effect of CSR expenditure had a positive and statistically significant relationship with profit after tax, supporting the view that CSR functions as a value-adding investment rather than a cost. *Oladele and Tedekon (2024)*, studying ten prominent Nigerian commercial banks between 2014 and 2023, found that investments in community development, corporate donations, and stakeholder engagement were strongly and positively correlated with financial performance, with community-oriented initiatives showing the strongest effect on customer-facing outcomes.

Nguar (2022), examining sixty-three small and medium-sized enterprises across Nigeria using a structural equation model estimated with SmartPLS, found CSR to be positively and significantly related to organisational performance, proxied by corporate reputation, profit maximization, and management efficiency, demonstrating that the CSR–performance relationship extends beyond large, listed firms. *Ibe et al. (2022)*, in a survey of selected quoted companies in Nigeria grounded in Stakeholder Theory, found that firms which actively manage the expectations of their diverse stakeholder groups across the social, economic, and environmental dimensions of CSR achieve superior performance outcomes, reinforcing the theoretical basis adopted in this study.

Eboh and Uzor (2022) found a significant positive relationship between corporate environmental responsibility and the financial performance of Nigerian companies, and further established that social initiatives, including community-based welfare projects, have a significant effect on organizational performance. *Eke, Sotom and Odukwu (2023)*, examining seven listed Nigerian manufacturing firms between 2015 and 2021, found a significant positive relationship between employee welfare spending, proxied by remuneration and training expenditure, and both return on assets and return on equity. *Ogunsola (2024)* similarly found that CSR expenditure, when properly targeted, contributes positively to the financial performance of listed cement manufacturing companies in Nigeria.

Collectively, these studies point to a consistent, positive association between CSR and organisational performance across different Nigerian sectors, while also suggesting that the relative importance of specific CSR dimensions varies by industry and context. Notably, few of these studies focus specifically on Kano State or on medium and large firms outside the banking and manufacturing sectors, leaving a context-specific gap that the present study addresses.

III. Methodology

The study adopted an explanatory, quantitative, cross-sectional research design, appropriate for examining the relationship between CSR (the independent variable) and organizational performance (the dependent variable) among firms in Kano State at a single point in time, without manipulation of the study variables.

3.1 Population and Sample

The target population comprised approximately 1,200 employees of registered medium and large-scale enterprises operating in the manufacturing, banking, trade, and services sectors of Kano State, drawn from the records of the Small and Medium Enterprises Development Agency of Nigeria *(SMEDAN, 2021)*, the Kano State Ministry of Commerce, and the Corporate Affairs Commission. The unit of analysis was senior management personnel, CSR managers/coordinators, and other top-level staff directly involved in the planning, implementation, and performance evaluation of CSR programmes, on the assumption that these respondents possess adequate knowledge of both CSR practice and organisational performance.

The sample size was determined using the formula for a finite population, $n = N / [1 + N(e^2)]$, with $N = 1{,}200$ and a precision level of $e = 0.05$, yielding a sample of 300 respondents. To ensure proportional sectoral representation and reduce sampling error, the sample was allocated across four strata using stratified random sampling, as shown in Table 1.

Table 1: Stratum-wise Sample Allocation

Sector	Estimated Population	Proportion (%)	Sample Size
Manufacturing	400	33.3%	100
Banking	250	20.8%	63
Trade	300	25.0%	75
Services	250	20.8%	62
Total	1,200	100%	300

3.2 Instrumentation and Data Collection

Primary data were collected using a structured questionnaire built around a five-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree) *(Likert, 1932)*. The instrument comprised three parts: Part A captured respondent demographic and organisational characteristics; Part B measured CSR across its four dimensions using 20 items (five per dimension); and Part C measured organizational performance across financial and non-financial indicators — profitability, productivity, market share, employee performance, and customer satisfaction — using 25 items. Secondary data, drawn from annual reports, sustainability disclosures, and published CSR reports, supplemented the questionnaire data where available. Content validity was established through expert review by specialists in Business Administration, Corporate Governance, and Research Methods.

3.3 Reliability

Instrument reliability was assessed using Cronbach's Alpha *(Cronbach, 1951)*. All five constructs exceeded the conventional 0.70 threshold: organizational performance recorded the highest internal consistency ($\alpha = 0.88$, 6 items), followed by community development ($\alpha = 0.86$, 5 items), employee welfare ($\alpha = 0.85$, 5 items), environmental sustainability ($\alpha = 0.83$, 5 items), and ethical business practices ($\alpha = 0.81$, 5 items). These results confirm that the instrument was free of significant random error and suitable for field data collection.

3.4 Data Analysis

Data were analysed using descriptive statistics (frequencies, percentages, means) to profile respondents and summarise attitudes toward CSR and performance items, Cronbach's Alpha to assess reliability, Pearson product-moment correlation to establish the direction and strength of the relationship between CSR and performance, and simple and multiple regression analysis, following *Hair et al. (2019)* and *Field (2018)*, to determine, respectively, the overall predictive power of CSR as a composite construct and the independent contribution of each of its four dimensions to organizational performance. This approach is consistent with the recommendation of *Sekaran and Bougie (2016)* that explanatory designs are appropriate for testing hypothesized relationships between clearly defined variables. All hypotheses were tested at the 5% level of significance.

IV. Analysis

Of the 300 questionnaires administered, 276 valid responses were retained, representing a 92% response rate, which is considered excellent for academic and professional research. Respondents were predominantly male (168, 61%) relative to female (108, 39%), reflecting the male-dominated composition of the sampled firms. In terms of age, the largest group fell within the 31–40 age bracket (104, 38%), followed by 18–30 (82, 30%), 41–50 (60, 22%), and 51 and above (30, 10%). Educationally, the majority of respondents held a Bachelor's degree (132, 48%), followed by Master's degree holders (70, 25%), Diploma holders (58, 21%), and other qualifications (16, 6%), indicating a well-educated respondent pool capable of providing informed assessments of CSR and performance.

Descriptive analysis of the CSR items showed that sampled firms were highly engaged in community-oriented activities — education support, health care programmes, infrastructure development, and host-community relations — with only a small minority of respondents disagreeing that their organisations undertook such activities. Environmental responsibility was similarly well established, with most respondents affirming that their organisations adopted environmentally friendly practices, managed waste appropriately, and embedded environmental sustainability within corporate policy. Employee welfare items likewise drew strong agreement, with respondents describing fair compensation, workplace safety, training opportunities, and welfare schemes as embedded organisational practices. Ethical business practice items showed comparable patterns, with respondents affirming high ethical standards, transparency in decision-making, and compliance with legal and regulatory requirements.

The reliability analysis reported in Section 3.3 confirmed that all constructs met the required internal-consistency threshold, providing a sound basis for the inferential analyses — correlation and regression — presented in the following section.

V. Results and Discussion

5.1 Correlation Analysis

Pearson product-moment correlation was used to examine the relationship between composite CSR and organizational performance. As shown in Table 2, CSR and organizational performance were positively and significantly correlated ($r = 0.71$, $p < 0.01$), indicating that higher levels of CSR engagement are associated with higher organizational performance. On this basis, the null hypothesis of no significant correlation between CSR and organizational performance was rejected.

Table 2: Pearson Correlation Matrix

Variables	CSR (Composite)	Organizational Performance
CSR (Composite)	1.000	0.71**
Organizational Performance	0.71**	1.000

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

5.2 Simple Linear Regression

A simple linear regression was conducted to assess the overall predictive power of CSR on organizational performance. The model produced a correlation coefficient of $R = 0.71$ and a coefficient of determination of $R^2 = 0.50$, indicating that CSR explains 50% of the variance in organizational performance among the sampled firms. The model was statistically significant, $F(1, 274) = 125.60$, $p < 0.001$. The regression coefficient for CSR was positive and significant (β = 0.68, t = 11.20, $p < 0.001$), indicating that a one-unit increase in CSR is associated with a 0.68-unit increase in organizational performance.

Table 3: Simple Regression Summary

Model	R	R Square	Adj. R Square	F	Sig.
1	0.71	0.50	0.49	125.60	0.000

5.3 Multiple Regression Analysis

To determine the independent contribution of each CSR dimension, a multiple regression analysis was conducted with community responsibility, environmental responsibility, employee welfare, and ethical business practices entered as predictors of organizational performance. The model was statistically significant, $F(4, 271) = 48.10$, $p < 0.001$, explaining 41.5% of the variance in organizational performance (R = 0.644, $R^2 = 0.415$, Adjusted $R^2 = 0.407$).

Table 4: Multiple Regression Model Summary

Model	R	R Square	Adj. R Square	F	Sig.
1	0.644	0.415	0.407	48.10	0.000

Table 5: Regression Coefficients

Variable	Beta (β)	Std. Error	t-value	Sig.
Constant	0.598	0.268	2.230	0.027
Community Responsibility	0.170	0.047	3.646	0.000
Environmental Responsibility	0.245	0.042	5.794	0.000
Employee Welfare	0.232	0.047	4.955	0.000
Ethical Business Practices	0.243	0.051	4.740	0.000

All four predictors made statistically significant, independent, positive contributions to organizational performance ($p < 0.001$ for all four), confirming Hypotheses 1 through 4. Environmental responsibility emerged as the strongest predictor (β = 0.245, t = 5.794), followed by ethical business practices (β = 0.243, t = 4.740), employee welfare (β = 0.232, t = 4.955), and community responsibility (β = 0.170, t = 3.646).

5.4 Discussion of Findings

The finding that community responsibility positively influences organizational performance suggests that firms investing in education, health, youth empowerment, and infrastructure programmes strengthen relationships with host communities and other stakeholders, improving corporate image and building stakeholder confidence. This is consistent with the argument of *Freeman (1984)* that organisations sustain success by meeting stakeholder expectations, with the inclusion of philanthropic responsibility within the CSR pyramid *(Carroll, 1991)*, and with the findings of *Oladele and Tedekon (2024)* and *Ibe et al. (2022)* that community-related CSR programs strengthen customer loyalty and organizational competitiveness.

Environmental responsibility's emergence as the strongest predictor indicates that pollution prevention, waste management, energy conservation, and regulatory compliance translate into more efficient operations and stronger corporate reputation. This aligns with the argument of *Hart (1995)* that environmental capability can serve as a source of competitive advantage, and with the view of *Porter and van der Linde (1995)* that environmental responsibility spurs innovation and enhances performance; it is also consistent with the findings of *Jinadu et al. (2024)* and *Eboh and Uzor (2022)*, who similarly found environmental and community-oriented CSR spending positively associated with organizational financial performance in Nigeria.

The significant, positive effect of employee welfare on performance suggests that firms offering adequate training, fair remuneration, safe working conditions, and career development foster higher employee commitment and productivity. This is consistent with Human Capital Theory *(Becker, 1964)*, which holds that investment in employees raises organisational productivity and value, and with the contention of *Guest (1997)* that sound human resource practices raise worker commitment and organisational performance.

Ethical business practices likewise showed a significant, positive effect, indicating that transparency, accountability, fairness, and legal compliance build stakeholder trust and enhance reputation while reducing reputational risk. This supports the argument of *Donaldson and Preston (1995)* that meeting ethical obligations to stakeholders is essential to sustainable success, and the observation of *Treviño and Nelson (2021)* that an ethical organisational culture enhances credibility and curbs unethical conduct, a view also reflected in instrumental stakeholder theory linking ethical conduct with sustained stakeholder cooperation *(Jones, 1995)*.

Taken together, the results confirm that CSR — whether considered as a composite construct or disaggregated into its four dimensions — exerts a significant, positive effect on organizational performance among medium and large firms in Kano State. This provides strong empirical support for Stakeholder Theory in a Northern Nigerian setting and is broadly consistent with findings reported by *Ibe et al. (2022)*, *Oladele and Tedekon (2024)*, and *Ogunsola (2024)* across other Nigerian sectors. The results suggest that CSR functions not merely as philanthropy or regulatory compliance, but as a strategic management practice capable of enhancing both the internal capabilities of a firm and its relationships with external stakeholders.

VI. Conclusion

This study set out to examine the impact of Corporate Social Responsibility on organizational performance among medium and large-scale firms in Kano State, Nigeria. The evidence shows that CSR, both as a composite construct and through its four constituent dimensions — community responsibility, environmental responsibility, employee welfare, and ethical business practices — exerts a strong, positive, and statistically significant effect on organizational performance. Environmental responsibility was the most influential dimension, followed by ethical business practices, employee welfare, and community responsibility, though all four contributed independently and significantly to performance outcomes.

These findings affirm Stakeholder Theory as a robust explanatory framework: firms that manage relationships with employees, customers, host communities, regulators, and suppliers effectively are more likely to achieve sustainable performance gains. The results suggest that CSR in Kano State has moved beyond philanthropy and compliance to become a genuine strategic lever for competitive advantage.

On the basis of these findings, the study recommends that (i) firms strengthen environmental management through waste-management systems, cleaner production technologies, energy efficiency, and regulatory compliance, given environmental responsibility's status as the strongest performance driver; (ii) organizations embed transparency, robust internal controls, and anti-corruption measures into governance systems to sustain stakeholder trust; (iii) management continue to invest in employee training, fair compensation, health care, and career development; (iv) firms sustain community development programmes in education, health care, youth development, and infrastructure; and (v) government institutions and regulators develop reporting guidelines that recognise and reward socially responsible corporate conduct.

The study contributes to knowledge by extending the still-limited empirical literature on CSR and performance specific to Kano State *(Amaeshi et al., 2006)*, by providing empirical confirmation of Stakeholder Theory in a developing-country setting, and by disaggregating CSR into its constituent dimensions to identify environmental responsibility as the most influential driver of performance in this context. As with any single study, the findings are bounded by their scope: the sample was confined to medium and large firms in Kano State, so results may not generalise to small businesses or other regions; the reliance on self-reported questionnaire data introduces the possibility of response bias; and the cross-sectional design captures a single point in time rather than the evolution of CSR practices and performance over time. Future research could extend this inquiry to other Nigerian states for comparative purposes, adopt longitudinal designs to track CSR–performance dynamics over time, and employ qualitative or mixed-method approaches to gain deeper insight into how specific CSR programmes shape stakeholder relationships and organizational outcomes.

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