

Re-Discussing Corporate Social Responsibility Practices And Firm Performance Of Brewery Firms In South-East And South-South, Nigeria

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ABSTRACT: *This study examined the effect of corporate social responsibility on firm performance of brewery firms in South-East and South Nigeria. The specific objectives are to examine the effect of economic social responsibility, legal social responsibility, ethical social responsibility and philanthropic social responsibility on firm performance of brewery firms in South-East and South Nigeria. The study adopted a cross sectional survey research design method; the research utilized a structured questionnaire to gather data from a sample of 177 respondents, comprising line managers, directors and sales representatives of selected brewery firms in South-East and South-South Nigeria. The data collection focused on understanding the extent of economic social responsibility, legal social responsibility, ethical social responsibility and philanthropic social responsibility on firm performance. The data collected was analyzed using SPSS 25.0, a statistical software tool, which facilitated detailed analysis through descriptive statistics, frequencies and simple percentages. The test was used to test the hypotheses regarding the relationships between corporate social responsibility and firm performance. The finding revealed that economic social responsibility being a measure of corporate social responsibility has a positive and significant effect on firm performance, legal social responsibility has a positive effect on firm performance, ethical social responsibility has a positive and significant effect with firm performance and lastly, it was discovered that philanthropic social responsibility has a positive and significant effect with firm performance. The study concluded that while corporate social responsibility positively influenced firm performance, several hurdles need to be addressed for these practices to be more effective. The findings underscored the importance of continued efforts in corporate social responsibility and suggested that overcoming the identified challenges could enhance the impact of corporate social responsibility strategies in the Nigerian brewery sector. The study recommended that the policymakers in the brewery industry should develop strategic policies that would enhance the practice of economic and social responsibility costs through investing in different businesses that enhance society.*

KeyWords: Corporate Social Responsibility, Economic Social Responsibility, Legal Social Responsibility, Ethical Social Responsibility, Philanthropic social Responsibility and Firm Performance

INTRODUCTION

It's now recognized that sustainable development and reduction of poverty are the key issue that needs to be addressed by the governments mostly in the developing world. However, the government cannot meet the alone without the help of the private sector; policy makers are paying much attention to the potential contribution of the private sector to such policy objectives. CSR becomes an element that addresses these issues and therefore it becomes more vital in firm performance in Nigerian Breweries (Ogbor & Okonji, 2019). This practice of ensuring that divergent needs of the host communities are reasonably attained in order to ensure smooth and harmonious operations is coined as corporate social responsibility (Amit, Gayatril, Vipul & Shraddha, 2022).

Globally, there is an enhance need for corporate manager to build new relationship between business and the natural (physical) environment as a means of mitigating the impacts of the past abuses (ill practices) on the environment (Bhattacharya, Korschun, & Sen, 2019). Corporate Social Responsibility is the transparent business practices that are based on ethical values, compliance with legal requirements and respect for people - communities and the environment. Contemporarily, CSR is a concept whereby business organisations consider the interest of society by taking responsibility for the impact of their activities on customers, suppliers, employees, shareholders, communities and other shareholders as well as the environment (Ukpabi, Ikaba, Enyindah, Orji & Idatoru, 2024). It is therefore not surprising to see many organizations dogging any attempt to involve in social responsibility activities. This therefore creates a challenge in understanding the actual role of corporate social responsibility involvement on firm performance. This leaves a large room for serious research to fill this existing vacuum. This study therefore seeks to utilize an empirical incursion approach to examine the impact of corporate social responsibility on firm performance by critically examining the meaning and dimensions of the variables, as well as the purpose and benefits of social responsibility involvements, among others.

Statement of the Problem

For many years, the concept of corporate social responsibility remained alien to the Nigerian manufacturing industry, as the overriding emphasis was profit and nothing else. As at the time in question, most manufacturing firms never bordered about the customer or the environment within which business is being operated, and that created a lot of problems for the various institutions. That was largely because the customer had little or no option, as the number of the manufacturing firms then was relatively small. Moreover, the literacy level and consciousness of the customers was quite low and so many things were taken for granted. Indeed times have changed a great deal and awareness about corporate social responsibility has continued to grow steadily ever since. It the firms, as policies, products and services can only be introduced after evaluation and consideration of the responses, from the society and society and business environment. There have always been fears that without such consideration, organizations are bound to record product or service failure. Today, the corporate social responsibility profile of manufacturing sector is being used as a management tool in a competitive industry

Consequently, the poor state of infrastructure contributes immensely to the poor standard of living in a society. It is obvious that people cannot provide themselves with all these facilities or infrastructures. The incessant demand by the organization has become myriad and unattainable that organizations do often accuse them of being insatiable in attitude. Most organizations have in the past attempted to provide certain infrastructures. Poor implementation of corporate social responsibility either through non-governmental organizations or direct implementation as incorporated in the organizations policies. Corporate social responsibility has not improved organizations in any way. At the core of this issue is the role of business partnership with government and others to exemplify and model behaviours that restore optimism and improves trust. The challenges that face a business in Nigeria are unique because Corporate Social Responsibility can probably not be optional in such a climate. In a country where the social, health, education and environmental needs are so prevalent, where government resources are so stretched, where everyday people live on the breadline, business any other way is not only unethical, it is most probably not sustainable. Thus the study seeks to investigate corporate social responsibility and firm performance: Evidence from Nigeria Brewery Enugu, Enugu State, Nigeria.

Objectives of the Study

The main objective of this study re-discussed the effect of corporate social responsibility on firm performance of brewery firms in South-East and South-Nigeria. The specific objectives include to:

- i. examine the effect of economic social responsibility on firm performance in South-East and South-South Nigeria,
- ii. evaluate the effect of legal social responsibility on firm performance in South-East and South-South Nigeria,
- iii. ascertain the effect of ethical social responsibility on firm performance in South-East and South-South Nigeria, and
- iv. identify the effect of philanthropic social responsibility on firm performance of in South-East and South-South Nigeria.

REVIEW OF RELATED LITERATURE

Corporate Social Responsibility

Corporate Social Responsibilities (CSR) is a broad set of obligatory programs, practices and policies incorporated into the supply chains, business operations and decision-making processes of a firm as a form to contribution to or appreciation of their host community or government. It involves taking corporate and social responsibilities of their past and current business operations as well as their future impacts particularly on the host community (Adeyanju, 2022). On the other hand, the scope of CSR has also been a subject of debate in the literature such that whereas some authors believed that CSR should be limited to only the stakeholders of the company (Secchi, 2017) others alluded that it should include the society at large (Lee, 2018). Globally, companies are increasingly being pressured by stakeholders to be socially responsible. Close collaboration with the environment is a major objective. Pressure was exerted on management to consume resources effectively and minimize environmental impacts.

A socially responsible corporation is committed to addressing the interests of both primary and secondary stakeholders. It assesses local community needs, provides or repairs social amenities, manages industrial waste disposal, and attends to employees' medical and nonmedical needs. It offers standardized products, high-quality services, and maintains trustworthy credit agreements. A socially responsible company aims to maximize shareholders' wealth and fulfill its obligations to the government by fulfilling corporate and tax requirements. CSR is a demonstration of responsible behavior in both public and private sectors (El-Mallah et al., 2019). Bonini and Gerner (Sagin et al., 2020), defined CSR as achieving commercial success in ways that honour ethical values and respect people, communities, and the natural environment.

Corporate social responsibility, corporate social performance, corporate social responsiveness, and corporate citizenship are phrases frequently used interchangeably and usually at the firm's discretion (Javed et al., 2020). Today's society does not want businesses to be restricted to their traditional responsibilities but rather to play a more desired role in society in addition to offering goods and

services. CSR initiatives are now widely recognized as a basic obligation of corporations. The problem with emerging economies is that the organizations based there have different priorities, like getting access to technologies and improving their product and services to compete globally. There are several approaches to developing CSR programs that add value to stakeholders. Still, the process is inherently difficult because of close involvement with various distinct yet interconnected groups. When a company's resources for CSR projects are limited, individuals in charge of corporate governance (top executives and the board of directors) must decide which stakeholder groups to address, in what sequence, and to what extent. After identifying and prioritizing the business's stakeholders, the firm must align its CSR activities with the preferences of one or more categories of stakeholders (Michelon et al., 2023).

CSR Practices from the perspective of Developing Countries

Corporate Social Responsibility concept emphasizes community participation by business enterprises. It proposes that a private firm has responsibilities to society that extend beyond making a profit. It is the obligation of the firm's decision makers to make decisions and act in ways that recognize the relationship between the business and society. It is therefore important for a business to continue in its commitment to behave ethically and contribute to economic development while improving the quality of life of the workforce and the surrounding community at large. This can be achieved through the various CSR activities that the business chooses to engage in for the benefit of its stakeholders. This means, firms can discharge CSR in different ways such as through paying standard salaries and providing securities to employees, contributing financial and non-financial resources to the community at the time of disasters, and providing educational and health services to the society if needed and possible (Kesto, 2017).

Corporate Social Responsibility and Firm Performance

The concern of corporate social responsibility and its relationship with firm performance can be very complicating, however, it is very glaring that neglect of social responsibility involvement can be very costly for business firms. Obiekwe and Nwaeke (2019) and Baridam (1995) affirm that a high sense of corporate social responsibility is a real necessity for business survival. Wood and Jones (1995) had noted that firm's corporate social responsibility was associated with both prior and future financial performance. According to Margolis and Walsh (2001) and Orlitzky, Schmidt and Rynes (2013), organizations that are very active in corporate social responsibility activities receive positive rewards from the markets.

Miabhoy (2010) identified goodwill, public favour, and corporate trust as some key benefits that organizations involved in active social responsibility activities generates, these on its own, contribute to improve performance in the long-run, and increase profitability through customer intention and willingness to purchase or re-purchase an organization's product or and services, and thus, positively translate to improved firm performance. According to the Organization for Economic Co-operation and Development (OECD, 2021), some benefits of involvement in corporate social responsibility activities include risk reduction, corporate reputation, improved customer loyalty, goodwill creation, organizational identification, improved suppliers' network, among others. Singh and Misra (2021) also note that corporate social responsibility involvement creates positive links between business and society. Para and Krausz (2015) found that, overall, firms perceived as having met the socially responsible criteria have either outperformed or performed as well as others that are not necessarily socially responsible.

Theoretical Framework

The analysis by Philip and Sosodia (2020) places more emphasis on the logic of management theory, which focuses on business management in which the company addresses CSR internally. That's the difference between the utilitarian view and the managerial view of CSR. This indicates that everything external to the corporation is conducted into account for organizational decision making. Managerial theories have been split into three sub-groups: 1) Corporate social performance (CSP); 2) Social accountability, auditing and reporting (SAAR), and 3) Social responsibility for multinationals. The CSP sets out to measure the contribution of the social variable to economic performance. The problem is therefore to manage the business taking into account social and economic factors. It is founded on the premise that business depends on society for its development and sustainability. CSP of a corporation is further sub-divided into five dimensions in order to keep detailed information about its existence in the corporate chains: 1) Centrality measures the way CSR is compatible with mission of the core goals; 2) specificity gauges the advantages CSR brings to the corporation; 3) pro-activity that measures the degree of reaction to external demands; 4) voluntarism that accounts for the discretion the firm in implementing CSR; and 5) visibility refers to the way the responsible behavior is perceived by community of stakeholders. As a finale, the managerial theory generates interest in the sense that CSR considers socio-economic variables to measure firms' socio-economic performance, as considerably as to link social responsibility ideology to business strategy.

Secchi (2015) states that the SAAR is strictly linked to contributions to social performance through accounting, audit and reporting processes. SAAR means a company is accountable for what it does. In doing so, businesses are controlled and regulated as part of their core business, while at the same time being accountable to the relevant community. While all three activities are separate

management activities, they are inter-related. All these lead to the socially responsible behavior of a firm, which finally measures the corporations' activities that deliver social impact. Firms are involved in SAAR activities for communication needs, to have better stakeholder involvement and for disclosure concerns.

METHODOLOGY

The cross sectional survey research design enabled the researcher to have a systematic collection and presentation of data to examine Corporate Social Responsibilities and firm performance. The population of the study is the line managers, directors and sales representatives of the selected brewery firms operating in South-East and South-South, Nigeria. A complete census of all is preferred in all those categories. This study collected primary data using a questionnaire that contained questions closed-ended. The questionnaire was broken down into two sections. Part one of the questionnaire was used to collect the respondents' bio-data while section two was used to gather information on the views and attitudes of the workers on the report. In this research questionnaire was used for data collection instrument and the instruments need to test. The questionnaire includes a total of 16 measure scale to measure both dependent and independent variables. In order to analyze data, the researcher used both descriptive statistical methods and descriptive narrations and frequency, tables, percentages and charts have also been used to explain the demographic profile and the elements that are connected to respondents' attributes.

RESULTS AND DISCUSSION

Data Presentation

The data presented, analyzed and discussed in this study is categorized into three parts: the first is the descriptive analysis of respondents' demographic profile and research questions with percentages. The second is the regression analysis, test of its assumptions and testing of hypotheses formulated for the study. The third is the discussion of the results from the various analysis conducted.

Table 1 Questionnaire Administration

Event	Questionnaire	Percentage (%)
Total number of questionnaire administered	200	100
Number of questionnaire retrieved	177	88.5
Number of questionnaire not retrieved	23	11.5

Source: Compiled from Field survey Data, 2026.

The response rate for this study was 88.4% as shown in Table 1 .This remarkable number achieved for response rate may not be unconnected with the approach the researcher used in administering the questionnaire to respondents at their monthly gathering as it was properly explained to them before filling. A total of two hundred (200) copies of questionnaire were administered on the respondents, out of which one hundred and seventy-seven (177) representing eighty-nine (88.5%) were retrieved while twenty three (23) copies were not returned. After assessing the retrieved questionnaire through data preparation, two (2) copies were not properly filled. Hence, only one hundred and seventy (175) copies of the questionnaire were usable to achieve the study objectives and testing hypotheses.

Descriptive of Respondents Background Information

Descriptive analysis was conducted on the demographic characteristics of the respondents (line managers, directors and sales representatives) of selected brewery firms in South-East and South-South, Nigeria. The result of the respondents' demographic profile such as gender, age category, marital status and educational background are presented

Table 2 Gender distribution of respondents

Gender	Frequency	Percentage (%)
Male	114	65.1
Female	61	34.9
Total	175	100

Source: Field survey data, 2026

From the results of the demographic information of respondents in Table 2, it was observed that respondents were made up of 114 males, representing 65.1% of total respondents, while 61 respondents were females, representing 35.9% of total respondents. This is an indication that the men are dominant in the pharmaceutical outlets than their female counterpart.

Table 3 Age Categorization of Respondents

Age grouping	Frequency	Percentage (%)
20-30 years	49	28.0
30-40 years	84	48.0
Above 40 years	42	24.0
Total	175	100

Source: field survey data, 2026.

From Table 3, the age distribution of respondents which was spread across age categories shows that the highest concentration of age fell within the age bracket of 30-40 years 84(48%) of respondents. This is followed by the age range of 20-30 years 49 (28%), while those that are above 40 years of age 42(24%) made up the least of total respondents. This clearly shows that the brewery sector is concentrated with individuals in the prime of their youth.

Table 4: Marital Status

Marital Status	Frequency	Percentage (%)
Single	50	28.5
Married	97	55.5
Divorced	28	16
Total	175	100

Source: field survey data, 2026.

It can be observed from table 4 that about half of the respondents (51%) are in a conjugal relationship, while 50 representing 28.5% of the total respondents are not married. 28 respondents are not so lucky with marital relationship due to the fact that they are either divorced or separated.

Table 5: Educational qualification distributions of respondents

Educational qualification	Frequency	Percentage (%)
HND/B.Sc	102	58.3
M.Sc/MBA	74	41.7
Total	175	100

Source: Field survey data, 2026

In terms of educational qualifications obtained, 102 respondents representing 58.3% of the total number are graduates, while 74 respondents representing 41.7% of the total cut have obtained second. This is a proof that attaining higher educational certificate is a major requirement for brewery administration.

Table 7: Work Experience

Work Experience	Frequency	Percentage (%)
1-5 Years	24	13.7
6-10 Year	54	23
10 years and above	88	50.3
Total	175	100

Source: Field survey data, 2026.

With respect to working experience, it was observed 88 of the respondents representing 50.3% had an experience of 10 year and above, 54 respondents represent 30.8% had a working experience of 6-10 years while 24 of the respondents representing 13.7% had a working experience of 1-5 years

Regression Analysis

Multiple regression analysis is a family of techniques used to explore the relationship between one continuous dependent variables and a number of independent variables or predictors. It can be employed in addressing series of research questions. It can also establish that a set of independent variables explains a proportion of the variation in a dependent variable at a significant level. To

determine the effect indicators of corporate social responsibility exerts on firm performance of selected brewery firms in South-East and South-South Nigeria in Delta State, multiple regression was conducted between firm performance (dependent variable) and economic social responsibility, legal social responsibility, legal social responsibility and philanthropic social responsibility, using sample data from field survey.

Table 8: Model summary of Multiple Regression Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics		
					R Square Change	F Change	Df 1
11	.528 ^a	.566	.675	.881	.279	16.429	4

• **Predictors: (Constant), Economic Social Responsibility, Legal Social Responsibility, Legal Social Responsibility, Philanthropic Social Responsibility**

Source: SPSS output of field survey data, 2026.

As shown in table 8, the R² (coefficient of determination) value of 0.566 shows that 56% of variance in firm performance is accounted for by the joint predictive power of economic social responsibility, legal social responsibility, legal social responsibility and philanthropic social responsibility while the remaining percentage is explained by factors outside the model.

Table 9: Multiple Regression Analysis of Variance (ANOVA)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	50.973	1	12.743	57.429	.000 ^b
Residual	131.861	174	.776		
Total	182.834	175			

Dependent Variable: Firm Performance

Predictors: (Constant), economic social responsibility, legal social responsibility, legal social responsibility and philanthropic social responsibility

Source: SPSS output of field survey data, 2026.

The ANOVA table (F=(4, 165)57.429, P < 0.01) indicates that the overall regression model is statistically significant and fits to the data well. In other words, it tells us that the model allows us to predict firm performance at a rate better than chance.

Table 10: Multiple Regression Coefficients Analysis

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
(CONSTANT)	.766	.281	2.726	.000
Economic Social Responsibility	.668	.088	.506	.000
Legal Social Responsibility	.081	.058	.104	.041
Ethical Social Responsibility	.120	.057	.143	.036
Philanthropic Social Responsibility	.161	.101	.118	.012

Source: SPSS output of field survey (2026)

The results in table 10 above show that the four dimensions of corporate social responsibility have positive effects on firm performance. The relative importance of the significant predictors was determined by the size of standardized beta coefficient. According to Tabachnick and Fidell (2001) beta weight is useful because it uses a unit of measurement that is same for all variables. On this note, economic social responsibility is the most important predictor of firm performance ($\beta = 0.506$ P < 0.01), followed by legal social responsibility ($\beta = .143$, P < 0.01). The equation of the regression model for predicting any level firm performance becomes; FPer = .766 + 0.668ECSR+ 0.0811LSR+ 0.120EISR+ 0.161PSR+ 3.043 15

Discussion of Results

Based on the data analysis, economic social responsibility does not have significant effect on firm performance of selected brewery firms in South-East and South-South Nigeria is positive and statistically significant ($\beta = .506$, P < 0.01). This claim was supported

by the result of the hypothesis testing done on it. The beta coefficient value of 0.506 denotes that for every unit increase or decrease in economic social responsibility, firm performance will increase or decrease with 0506.

Based on the data analysis, legal social responsibility does not have significant effect on firm performance of brewery firms in South-East and South-South Nigeria, is positive and statistically significant ($\beta = .104$, $P < 0.01$). This assertion was corroborated by the result of the hypothesis testing done on it. The beta coefficient value of 0.104 means that for every unit increase or decrease in legal social responsibility, firm performance will increase or decrease with 0.104.

Another important dimension of the outcome of this study is that ethical social responsibility exert positive but statistically significant effect on firm performance of brewery firms in South-East and South-South Nigeria ($\beta=0.143$ $P < 0.01$). The result shows the significance of the relationship between the two variables because p value of 0.034 means that the level of confidence is about 95% which is within the benchmark.

Findings from table 10 indicate that philanthropic social responsibility has a significant effect on firm performance of brewery firms in South-East and South-South Nigeria. With a beta coefficient of 0.118 philanthropic social responsibility wield the great effect on firm performance of brewery firms in South-East and South-South Nigeria.. The beta coefficient value of 0.118 means that for every unit increase or decrease in philanthropic social responsibility, firm performance will increase or decrease with 0.118.

CONCLUSION AND RECOMMENDATIONS

Conclusion

It is concluded that corporate social responsibility strongly impact on firm performance. Firm performance of the organization is determined with the help of employee performance and customer satisfaction. It is analyzed that corporate social responsibility perform activities contribution in term of enhancement of profitability, increasing market worth, value and stakeholder interest of firms. Today, competitive business market private organization has a goal to increase its value and profit all over the global market. But now, every organization also wants to aware its customers about corporate social responsibility that they are performing for betterment of a society. People have got more aware about the impact of the businesses as well as a specific company on the society and its environment. It is concluded from the discussion and analysis that due to awareness among the people about corporate social responsibility, they can prefer the product of those companies which are performing corporate social responsibility activities. Most of the organizations are spending on well performing the activities of corporate social responsibility increasing firm performance. Company perform corporate social responsibilities it can create effective image in its consumer's eye and fulfill their expectations which in result increase their profits and they lead to success and this success can also enhances the economy of a whole country because production increases and by performing CSR activities companies can increase their profits as well as make the environment green.

Recommendations

Drawing from the discoveries and inferences of this study, the subsequent recommendations are put forth:

- i. the study recommends that the policymakers in the brewery industry should develop strategic policies that would enhance the practice of economic and social responsibility costs through investing in different businesses that enhance society. The study also advises sugar firms in Kenya to invest in economic activities in all forms to improve their reputation and image, which would increase their firm performance.
- ii. the study recommends that management of brewery firms respond to environmental responsibility by ensuring they attempt to respond to environmental demands for a cleaner environment. The firms should actually spend more on protecting the environment the firm is operating in through proper discharging of firms' waste, and avoiding air and noise pollution.
- iii. the study therefore recommends that the senior management should always ensure continuous and intensive research and development in order to ensure maximum exploitation of activities used for managing and controlling corporate social responsibility in order to enhance firm performance; this will greatly contribute to easy attainment of their goals and objectives.
- iv. Managers of manufacturing organizations must monitor and evaluate their CSR initiatives' influence on overall performance, facilitating ongoing enhancement and more efficient resource distribution. Organizations can foster sustainable growth, strengthen stakeholder relationships, and augment brand loyalty by prioritizing ethical leadership and corporate social responsibility

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