

Innovations

Effects of Corporate Social Responsibility on Corporate Image of Selected Manufacturing Firms in North –West, Nigeria

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Abstract:

The aim of the study was to evaluate the effect of corporate social responsibility on corporate image of selected manufacturing firms in North-West, Nigeria. The specific objectives were to: (i) determine the extent to which philanthropic responsibility of the selected manufacturing firms affect their corporate image, (ii) determine the extent to which ethical responsibility of the firms affect their corporate image, and (iii) determine the extent to which economic responsibility of the firms affect their corporate image. Research hypotheses were formulated and they aligned with the objectives. The study adopted descriptive survey research design. The population comprised 7,321,737 adults dwelling in the seven state capitals of the North-West geopolitical zone of Nigeria. The sample size of 384 was determined using Yamane's formula. The instrument was validated by research experts and experienced academics in the area of study to ensure content validity. Cronbach's Alpha was used to test the reliability of the research instrument which resulted in a reliability threshold of 0.7. Multiple regressions were used to test the hypotheses at 5% level of significance. The result of the analysis showed that philanthropic responsibility, ethical responsibility and economic responsibility of the selected manufacturing firms have significant and positive effect on their corporate image. The study, therefore, recommend that: Firms in Nigeria through philanthropic responsibility should assist, donate and help stakeholders. Also, firms should again be ethically responsible to their stakeholders in good morals and principles. Finally, firms should design and develop economic sustainability, local content development and value addition to stakeholders.

Keyword: *Corporate social responsibility, philanthropic responsibility, ethical responsibility, legal responsibility, manufacturing firms, corporate image.*

1. Introduction

Firms were traditionally concerned about financial accountability. As the global business world becomes more competitive by the day due to globalization and technological change, organizations need be more effective to continue to maintain the top position and gain competitive advantage. The term Corporate Social Responsibility (CSR) encompasses a variety of issues revolving around companies' interactions with society. CSR can be defined as actions that appear to further some social good, beyond the interests of the firm and that which is required by law (McWilliams & Siegel 2000). Important in this definition is that CSR activities are on a voluntary basis, going beyond the firm's legal and contractual obligations. As such it involves a wide range of activities such as being employee-friendly, environment-friendly, and respectful of communities where the firms' plants are located, and even investor-friendly. The main aim of CSR is that corporations who want to be successful in the long-run must adjust their value systems so that they are in line with what society wishes for in the long run. Corporations around the world are struggling with a new role, which is to meet the needs of the present generation without compromising the ability of the next generations to meet their own needs.

As a business strategy, CSR contributes to sustainable development by undertaking philanthropic, ethical, and economic responsibilities to generate benefits for the community where they operate.

In Brazil, "CSR is about commitment to strive for the best Economic Development for the community, to respect workers and build their capacities, to protect the environment and to help create frameworks where business ethical business can prosper". In Asian countries, India is the first country to mandate the companies with revenue of more than 10 billion Indian rupees (\$155million) to give away 2 per cent of their profit to charity every year. Whereas, still it is not mandatory for the companies in (GCC) to spend any specific percentage of profit as charity. But UAE's Ministry of Economy is modifying laws to introduce voluntary corporate giving in UAE.

In Thailand "CSR must be locally relevant and meaningful only if backed up action". In Ghana "CSR is about capacity building for sustainable livelihoods. It respect cultural differences and finds the business opportunities in building the skills of employee, the community and Government" (Holme& Watts, 2000). In Macedonia the situation is far more diverse. The concept of CSR in the country is still considered vogue to the wider audience, even though different activities to promote CSR have created some degree of awareness of the term and concept.

In Nigeria, business organizations are expected to be socially responsible to the environment/communities they operate. Thus many companies see themselves as caught between social demanding and maximizing short-term profit. Also, deposit money banks (DMB), food and beverages industry and marketing petroleum industry are some of the few organizations that dedicate noticeable number of pages in their financials to report corporate social responsibility activities. (Michael &Oluseye, 2014).

Organizations are understandably concerned with managing their Corporate Image. This shows that there is a strong positive correlation between how people perceive an organization and the pro-corporate supportive behavior. Corporate images are perceived as the mental pictures of an organization. It is the sum total of these perceived characteristics of the corporation that we refer to as the corporate image. Every organisation has its image whether the organization does anything about it or not. Corporate image is formed based on the stakeholders' perceptions of specific company actions as well as associated industry and nation issues.

An organisation's image to a large extent influences stakeholders' reactions to specific corporate actions and products. According to Freeman, (2003), corporate image confers clear-cut advantages and privileges on companies. Corporate image is a mirror reflection of an organization as a person and its products. It is what people believe about an organization and includes their thoughts, feelings and expectations (Bloemer&Ruyter, S2008). Loyal customers are more likely to repurchase the same service or brand, provide positive word-of-mouth and be willing to pay a premium price (Freeman & Harris, 2007). Also, it is often said that higher customer loyalty resulting from good corporate image implies a higher market share and an ability to demand relatively higher prices compared to those of competitors. (Singh,&Misra 2021).

Over the years, the manufacturing industry in Nigeria has undergone years of dilapidated infrastructure, policy inconsistency, political economy in business regulation, poor power supply characterized with constant power outage, poor or no access to credit by most of the entrepreneur particularly the small and medium scale enterprise (Singh, 2016). As such, the industry has witnessed slow performance and growth in terms of value addition, capacity utilization, effectiveness and efficiency and the industry output generally (Okwo, Ugwunta, &Misra, 2022). The industry serves as a source of economic transformation and diversification, playing a crucial role in the economy. Thus, the value of manufacturing to the economy cannot be overstated, especially in light of its role in the process of economic growth and development. Any country's ability to

experience significant economic growth is hampered, if not impossible, in the absence of a thriving and developing manufacturing sector.

CSR is a concept that has become very popular among corporate entities in Nigeria because of its positive effects on the image of the organizations. However, over the years, the manufacturing industries in Nigeria have witnessed slow growth and development as they have been battling to build corporate image to enhance their global competitiveness ranking. The review of extant literature showed that several studies carried out on the effects of corporate social responsibility on corporate image in developed countries had inconsistent results. Whereas some studies found positive and significant effects, others found negative or insignificant effects. Few previous studies on CSR in Nigeria focused on oil companies in the Niger Delta region. Moreover, those studies did not capture at once the five variables of CSR in their studies, thereby limiting overall understanding of the effect it has on corporate image. It is against this backdrop that this study is poised to close this gap by evaluating the effect of corporate social responsibility on corporate image of selected manufacturing firms in North-West, Nigeria. The specific objectives were to: (i) determine the extent to which philanthropic responsibility of the selected manufacturing firms affect their corporate image, (ii) determine the extent to which ethical responsibility of the firms affect their corporate image, and (iii) ascertain the extent to which economic responsibility of the firms affect their corporate image.

2. Literature Review

2.1 Concept of Corporate Social Responsibility

Corporate social responsibility (CSR) is a broad concept that can take many forms depending on the company and industry. Through CSR programs, philanthropy, and volunteer efforts, businesses can be beneficial to society while boosting their brands. For a company to be socially responsible, it first needs to be accountable to itself and its shareholders. Companies that adopt CSR programs have often grown their business to the point where they can give back to the society. Thus, CSR is typically a strategy that's implemented by large corporations. After all, the more visible and successful a corporation is, the more responsibility it has to set standards of ethical behaviour for its competition and industry. Small and medium size businesses also create social responsibility programs, although their initiatives are rarely as well-publicized as those of larger corporations.

Various definitions of corporate social responsibility (CSR) exist. According to several sources including 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 emphasize 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 fulfillment 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.

2.2. Concept of Corporate Image

Every company has a personality, and these distinguish one organization from another. Character traits indicate these cues shape audiences. Oliver describes corporate Image as stakeholder reputation. Ethical and socially responsible CSR programs increase firm Image (Oliver, 1980). 'Corporate image' is a company's public Image. Scholars have defined the ambiguous concept. (Boulding, 1956) Images reflect a person's knowledge-based subjective consciousness. Insufficient

data may have caused these opinions. Shee and Abratt (1989) explored human factors like corporate friendliness. In Mazzarol (1998), Customers buy based on a company's Image.

Corporate Image is functional and emotional, based on purchasing/consumption experience. The practical component is actual and quantifiable, whereas the emotional part is psychological. Organizational interactions and functional image indicator data processing produce these feelings (Tang et al., 2007). Thus, clients evaluate corporate traits to form a corporate Image. Competitive markets make the company image more important; because of this, commodity and service values are competing and narrowing. Thus, company image matters more. Corporate Image affects brand choice (Ček, 2016). Clients value Image and reputation in competitive markets. Businesses compete for brand and reputation. A positive corporate Image boosts a company. Strong brands attract, keep, and expand customers. Nguyen and Leblanc believe that customers' experiences, attitudes, ideas, and expertise influence the company's name, traditions, operational visions, and product and service offerings (Nguyen & Leblanc, 2001). (Tang et al. 2007), defines corporate Image as the customer's whole offering to organizations and the public's impressions of various organizations. Corporate Image improves a firm Image: marketing, target market feedback, and corporate Image (Virvilaite&Daubaraite, 2011).

2.3. Corporate Social Responsibility and Corporate Image

i. Philanthropic Responsibilities of CSR and Corporate Image: Corporations donate philanthropically, and Volunteering is corporate philanthropy (Carroll, 1991). Corporate generosity is discretionary. Businesses and consumers tolerate volunteer work; Businesses engage in immoral social behaviour. Ethical companies give and desire morality; these Companies must 'give back.' Business-society links demonstrate that Corporations must act like humans today.

Many companies offer cash gifts, donations of goods and services, employee and management volunteerism, community development, and other ad hoc stakeholder contributions. Most firms donate for good citizenship for the company's reputation. Since business presents are unethical, the four-part model's ethical and philanthropic categories differ. Society expects such gifts but does not label corporations 'unethical' based on how much they donate or if they provide enough. Corporations donate voluntarily; this is 'corporate citizenship'. However, CSR encompasses charity. Finally, the four-part CSR paradigm addresses public expectations for corporate economic, legal, ethical, and philanthropic behaviour. Business must be ethical, legal, and profitable. Society 'needs' corporate legal

accountability not only but also Society ‘expects’ commercial ethics (Carroll, 1979, 1991). Therefore, this four-category definition may change. Finally, firms must donate and volunteer (Kim et al., 2020).

Corporate CSR must meet public, social, human, and environmental needs. Non-profit companies sell more public benefit event advertising always sell. Philanthropic obligation outperformed the other three CSR characteristics (Huang et al., 2014). According to these authors, suggests that if firms sponsor philanthropic and minority groups, participate in public welfare, artistic, and cultural events, enhance the local environment through corporate volunteers, or donate resources, Society will recognize their honesty. Hence we hypothesis that:

Philanthropic responsibility of the selected manufacturing firms does not significantly affect their corporate image.

ii. Ethical Responsibilities of CSR and Corporate Image: According to Jamali and Carroll (2017), Society has legitimized enterprises and established their essential rules. These basic principles, which include rules and regulations, describe necessary ethical corporate conduct determined by federal, state, and municipal legislators and represent Society’s ‘codified ethics.’ Businesses must follow these rules to operate. Today, compliance officers are prominent in company organizational charts (Carroll, 1991; Jamali& Carroll, 2017). Food service businesses must observe product safety, food safety, and ingredient disclosure laws.

Ethical and legal CSR is more crucial than ever in a market that values strong consumer relationships. To fulfill their social Responsibility, companies have donated to organizations or supported charitable events, giving their employees more benefits (Kim et al., 2020). Also, claims that CSR is an external marketing and communication role that can boost business image and prestige among external audiences, particularly host community inhabitants.

The study found that company responsiveness to Society gives host community members a sense of societal participation and helps them realize the firm appreciates them. The study found that generosity boosts a company’s reputation. ‘Corporate Social Responsibility’ is a critical strategic tool for firms seeking a competitive edge and a positive public image to develop lasting partnerships with host communities. CSR may boost brand image; as Production et al. (2020) claimed, customer satisfaction, business reputation, and trust drive consumer loyalty and buying intention. CSR promotes business and Society (Production et al., 2020). Based on the insight gained from this discussion, we hypothesis that:

Ethical responsibility of the selected manufacturing firms does not significantly affect their corporate image.

iii. Economic Responsibility of CSR and Corporate Image: Carroll defined CSR as ‘the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of corporations at a given time’ Carroll, (1991); Jamali and Carroll, (2017). Businesses serve Society financially. According to this Author, it may seem unusual to view an economic need as a social obligation, yet Society expects and demands that economic Responsibility be able to sustain itself. Businesses have always supplied Society’s needs. The society promotes profits; Value-added companies make money for all stakeholders. Profits boost business growth when reinvested Carroll, (1991);Jamali and Carroll, (2017). CEOs, managers, and business owners say ROI and profitability drive success. Most economies value company profits.

Companies use various cost-effective techniques to meet their financial obligations. Revenues, cost-effectiveness, investments, marketing, strategies, operations, and other professional principles increase the company’s long-term financial performance. Economic performance and sustainability are vital in today’s competitive global corporate climate. When their businesses fail, any new liabilities are irrelevant. Competitive business environments necessitate economic accountability. Kim et al. (2020) say CSR operations profit from appealing products and services.

Customers want cheap, good products. Businesses can practice economic CSR by fulfilling and exceeding customer expectations. Commercial activities may disregard the environment or human rights. Economic CSR should be marketed as a desirable solution to a firm’s social and environmental challenges, not only as a marketing strategy for financial gain Carroll (1991) suggested merging four accountabilities: economic, ethical, legal, and charitable (engaging in volunteer activities). Carroll (1991) noted CSR advantages may harm stakeholders. The researcher presents the following hypothesis based on the previous study and Carroll’s (1991) four ‘Corporate Social Responsibility’ components.

Profits are encouraged by Society, and value-added businesses generate profits for all parties involved. Profits, when reinvested, accelerate corporate growth (Carroll, 1991); (Jamali& Carroll, 2017). ROI and profitability, according to CEOs, managers, and business owners, are crucial to success. CSR balances social and economic goals to advance Society (Carroll &Shabana, 2010). (Virvilaite&Daubaraitė, 2011) pointed out that Scientists and marketers emphasize CSR in consumer decision-

making. Since social Responsibility is growing more popular globally, CSR is crucial in building an attractive corporate Image, delivering competitive advantage and originality, and contributing to firm success by emphasizing the chosen topic. These studies underline the need for further investigation to enhance corporate Image regarding economic-based 'Corporate Social Responsibility'. Based on the literature review provided, the researchers proposed the following null hypothesis ensue:

Economic responsibility of the selected manufacturing firms does not significantly affect their corporate image.

2.4. Theoretical Review

Discussion in this study is based on three theories: Stakeholder Theory, the managerial theory and the relational theory.

Stakeholder Theory: The stakeholder theory which has been described by Freeman (1984) and others is the mirror image of corporate social responsibility. It lists and describes those individuals and groups who will be affected by (or affect) the company's actions and asks: What are their legitimate claims on the business? What right do they have with respect to the company's actions? What kind of responsibility and obligation can they justifiably impose on a particular business? In a single sentence, stakeholders' theory affirms that those whose lives are touched by a corporation hold a right and obligation to participate in directing the affairs of that business entity. Stakeholder theory suggest that companies are responsible not only to shareholders, but to a range of stakeholders such as shareholders, management, customers, suppliers, employees, trade union, lenders, members of the society or host communities, the investing public and government, all of which are impacted by a firm's activities (Freeman, Harrison & Wicks 2007).

Managerial Theory: Secchi's (2007) analysis further stresses the logic of managerial theory that emphasizes corporate management in which CSR is approached by the corporation internally. This makes the difference between utilitarian and managerial perspective of CSR. This suggests that everything external to the corporation is taken into account for organisational decision making. Managerial theories have been divided into three sub-groups: 1) Corporate social performance (CSP); 2) Social accountability, auditing and reporting (SAAR), and 3) Social responsibility for multinationals. CSP aims to measure the contribution the social variable makes to economic performance.

Relational Theory: Relational theory has a root from the complex firm-environment relationships. As the term implies, interrelations between the two are the focus of the analysis of CSR. As indicated in Table 1, relational theory is further divided into four

sub-groups of theories: 1) business and society; 2) stakeholder approach; 3) corporate citizenship; and 4) social contract. Business and society is proposed to mean 'business in society' in which CSR emerges as a matter of interaction between the two entities. It is also said as a way to understand reality in order to manage the socially responsible behaviour of a firm.

1.5 Empirical Review

Rahman (2021) aims at examining Corporate Social Responsibilities as a tool for building a strong corporate image of an organization in selected companies in Jordan. A survey method was used in which data was collected through questionnaires. The results established that CSR influences consumers' perception of the company positively and also gives an appealing image to the company. The results further showed that customers consider CSR as an important factor in buying decision making and are a bit more willing to buy from a company which is actively involved in CSR

Zhuwakingu (2021) investigates the effectiveness of Corporate Social Responsibility (CSR) in enhancing company's image, using Unki mine (UM) as a case study, with corporate philanthropy as center of focus. Research design was descriptive and exploratory. A sample size of 208 respondents was used. Stratified sampling technique was used and the population was divided into four strata which are as follows: um management, UM employees, the local community and lastly Tongogara rural council employees. The research findings showed that Philanthropic activities do enhance company image as well as relations between an organization and the community surrounding it. This paper recommends that um could put more investment on the other dimensions of CSR such as ethical responsibility, legal responsibility and economic responsibility.

Glaveli (2021) empirically examines relationships between a multi-dimensional set of corporate social responsibility (CSR) initiatives, numerous dimensions of customer trust, and corporate image in an emerging economy. It also analyzes the mediating effect of customer trust on the relationship between CSR and corporate image. This study focuses on two of the most well-known hotel chains situated in Pakistan. Close-ended, self-administered questionnaires were circulated amongst a total of 300 hotel customers. The research data was analyzed using a partial least square-structural equation modeling (PLS-SEM) model. The results revealed that economic, legal, and ethical CSR significantly impacted corporate image, while philanthropic CSR did not affect the corporate image. However, economic, legal, and philanthropic CSRs were found to be in a significant relationship with customer trust, while ethical CSR was not in a significant relationship with customer trust.

Finally, customer trust fully mediated the relationship between economic and legal CSR with corporate image, whereas it partially mediated the relationship between ethical and philanthropic CSR. This study is unique from earlier CSR research based on an assessment of the connection between CSR dimensions and corporate image to examine customers' trust in an emerging economy, especially in times of crisis.

Singh and Misra (2021) examines the Effects of 'Corporate Social Responsibility' activities on Corporate Image: Evidence from the Food and Beverage Industry in the Amhara Region, Ethiopia, is the topic of the researchers' study. The study's main goal was to look into how specific 'Corporate Social Responsibility' activities affected the corporate Image of a few particular firms. Finding CSR activities that can enhance a company's Image, learning what CSR activities consumers believe are sufficient to meet the criteria for being socially responsible, and pinpointing tactics that encourage a positive Corporate Image of the organizations were among the study's crucial specific goals. Both primary and secondary sources of information were employed to complete this study. The results showed a substantial direct effect of CSR activities, Economic, Ethical, Legal, and Philanthropic responsibilities on Corporate Image.

Fadun (2021) examines that how Customers Satisfaction and Loyalty is influenced by the CSR factors in the presence of corporate Image as a moderator in economy of Pakistan. Finally, overall results were found positive effect of Corporate Social Responsibility on the Customers Satisfaction and Loyalty and moderating effect of corporate high image results more strong relationship between CSR and Customer Satisfaction and Customer Loyalty. There should be need of market implication of this and researches in broader aria with the maximizing of resources.

Goyal, Anita, and Pranay (2022) aims to study the effect of corporate social responsibility (CSR) on corporate image and brand equity and its impact on consumer satisfaction. The study follows a quantitative methodology, using the implementation of an online questionnaire distributed to people who bought, during the pandemic, a product that used a CSR action. Subsequently, data were analyzed through Smart PLS, following the Structural Equation Model. It was possible to conclude that the CSR initiatives positively affect consumer satisfaction through the mediating effect of brand image and brand equity. Further, brand image and brand equity improve when companies use CSR initiatives, and, despite what previous research has concluded, consumer satisfaction is not affected directly when CSR initiatives are used. This research has also showed that CSR's impact on brand image is higher for men, and CSR initiatives' impact on brand equity is also higher for regular purchase consumers.

Ghaderi(2024) investigates the effect of multidimensional CSR activities on customers' corporate image, customer citizenship behavior (CCB), and long-term relationship orientation (LRO). The results indicate that CSR (economic, ethical, legal, and philanthropic) had a positive effect on corporate image and on CCB (making recommendation, helping other consumers, and providing feedback). It also appears that CCB had a positive effect on LRO with firms. This study provides empirical implications for companies by verifying the effect of CSR activities as a focal factor in building long-term relationships as an organizational goal in the foodservice industry.

3. Methodology

This study adopted the descriptive survey research design. The study was conducted in the capitals cities of the seven (7) states in the North-West geopolitical zone of Nigeria. One manufacturing firm was chosen from each of the states. These manufacturing firms are: Dutse Tile Industry (Jigawa state), Kaduna refining and petrochemical company Ltd. (Kaduna state), Adhama Textile and garment Industrial Ltd (Kano state), Dangote Group (Katsina state), Labana Rice Mills Ltd (Kebbi state), BUA Cement Plc (Sokoto state), and Zamfara State Fertilizer Company (Zamfara state). The population of the study comprised 7,321,737 adults dwelling in the capital cities of these seven states. This was based on the 2024 projection by the national population commission. The sample size of 384 was determined using Yamane's formula for determination of sample size for a finite population. The research instrument was questionnaire administered directly to the respondents judgmentally after sharing it among the state capitals based on their population. The instrument was validated by some research experts in this area of study to ensure content validity. Cronbach's Alpha was used to test the reliability of the research instrument. The reliability coefficient of each construct was above the popularly accepted value of 0.7. Hence, it was deemed valid.

4. Data Analysis And Results

The data generated through the questionnaire were initially presented descriptively using mean and standard deviation to gain insight into the result. Later on, we tested the three hypotheses formulated to guide the study using the multiple regression statistics at a 5% level of significance on the SPSS software.

Table 1. Descriptive Statistics of Philanthropic Responsibility

	N	Minimum	Maximum	Mean	Std. Deviation
The company donates for community developments	384	1	5	4.20	.931
The company offers cash gifts to the communities	384	1	5	4.22	.920
The organization donates goods and services to their stakeholders.	384	1	5	4.22	.929
The organization sometimes provide scholarship for indigent students.	384	2	5	4.10	.881
Valid N (listwise)	384			4.185	

Source: Field Survey, 2024

Descriptive analysis comprising mean and standard deviation were calculated for the items on philanthropic responsibility and the results are shown in the table above. The result shows ground mean scores of 4.185 for all the items. This is far above 3 which represents the mean of the range of scores (5, 4, 3, 2, and 1 for strongly agree, agree, undecided, disagree and strongly disagree respectively).

Table 2. Descriptive Statistics of Ethical Responsibility

	N	Minimum	Maximum	Mean	Std. Deviation
The organization have good morals	384	1	5	4.23	.869
I like the conduct of this organization employees	384	1	5	4.21	.924
I am impressed with the organization's principles.	384	1	5	4.23	.924
I like the rules and regulations of the organization	384	2	5	4.10	.899
Valid N (listwise)	384			4.193	

Source: Field Survey, 2024

Descriptive analysis comprising mean and standard deviation were calculated for the items on ethical responsibility and the results are shown in the table above. The result shows ground mean scores of 4.19 for all the items. This is far above 3 which

represents the mean of the range of scores (5, 4, 3, 2, and 1 for strongly agree, agree, undecided, disagree and strongly disagree respectively).

Table 3. Descriptive Statistics of Economic Responsibility

	N	Minimum	Maximum	Mean	Std. Deviation
The organization employs members of the host communities	384	1	5	3.91	1.177
The organization pay their staff regularly	384	1	5	3.96	1.172
The organization generates more profit to the shareholders	384	1	5	3.80	1.183
The organization provide infrastructural developments for the host community	384	1	5	3.95	1.046
Valid N (listwise)	384			3.905	

Source: Field Survey, 2024

Descriptive analysis comprising mean and standard deviation were calculated for the items on economic responsibility and the results are shown in the table above. The result shows ground mean scores of 3.905 for all the items. This is far above 3 which represents the mean of the range of scores (5, 4, 3, 2, and 1 for strongly agree, agree, undecided, disagree and strongly disagree respectively).

Table 4 Descriptive Statistics of Corporate Image

	N	Minimum	Maximum	Mean	Std. Deviation
The company produce quality goods and services	384	1	5	4.21	.895
The organization has quality management	384	1	5	4.08	1.041
The organisation’s staff are well behaved	384	1	5	4.05	1.102
The organization’s reputation is appreciated by stakeholders.	384	1	5	3.99	.983
Valid N (listwise)	384			4.083	

Source: Field Survey, 2024

Descriptive analysis comprising mean and standard deviation were calculated for the items on corporate image and the results are shown in the table above. The result shows ground mean scores of 4.083 for all the items. This is far above 3 which

represents the mean of the range of scores (5, 4, 3, 2, and 1 for strongly agree, agree, undecided, disagree and strongly disagree respectively).

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.796 ^a	.633	.630	.37086
a. Predictors: (Constant), EconRes, EthicRes, PhilRes				

The model summary of this test indicates that there is a high and positive correlation between corporate social responsibility and corporate image (R = 0.796). Also, the R² = 0.633 indicates that 63.3% variation in the dependent variable (corporate image) was explained by the independent variable (corporate social responsibility).

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	90.278	3	30.093	218.803	.000 ^b
	Residual	52.263	380	.138		
	Total	142.541	383			
a. Dependent Variable: CorpIM						
b. Predictors: (Constant), EconRes, EthicRes, PhilRes						

The ANOVA result which shows F=142.541; P=0.000<0.05 indicates that on the aggregate, corporate social responsibility dimensions (philanthropic, ethical, and economic responsibilities) are statistically significant predictors of corporate image.

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.045	.230		-.196	.845
	PhilRes	.850	.033	.798	25.455	.000
	EthicRes	.079	.033	.075	2.402	.017
	EconRes	.060	.027	.070	2.226	.027
a. Dependent Variable: CorpIM						

4.1 Hypothesis One: *Philanthropic responsibility of the selected manufacturing firms does not significantly affect their corporate image.*

The unstandardized coefficient, $\beta=0.850$; $t=25.455$; $p=0.000<0.05$) implies that philanthropic responsibility is a statistically significant predictor of corporate image. Therefore, we reject the null hypothesis, which states that “Philanthropic responsibility of the selected manufacturing firms does not significantly affect their corporate image”. Therefore, philanthropic responsibility of the selected manufacturing firms in north-west Nigeria has a significant and positive effect on their corporate image. This implied that increased philanthropic responsibility. This result corroborates with the study by (Khadim, 2018) and (Kang’ethe, 2020), whose finding revealed that there is a positive correlation between philanthropic responsibility and corporate image in Nigeria.

4.2 Hypothesis Two: *Ethical responsibility of the selected manufacturing firms does not significantly affect their corporate image.*

The unstandardized coefficient, $\beta=0.079$; $t=2.402$; $p=0.017<0.05$) implies that ethical responsibility is a statistically significant predictor of corporate image. Therefore, we reject the null hypothesis, which states that “Ethical responsibility of the selected manufacturing firms does not significantly affect their corporate image”. Therefore, ethical responsibility has significant and positive effect on the corporate image of the selected manufacturing firms in north-west Nigeria. This showed that the more the ethical responsibility carried out by the firms, the better their corporate image should be. This finding is in line with that of (Huan& Hong, 2021), and (Khadim, 2018) and (Kang, N, 2020), whose finding revealed that there is a positive relationship between ethical responsibility and corporate image of selected firms in China.

4.3 Hypothesis Three: *Economic responsibility of the selected manufacturing firms does not significantly affect their corporate image.*

The unstandardized coefficient, $\beta=0.060$; $t=1.9802.226$; $p=0.027<0.05$) implies that economic responsibility is a statistically significant predictor of corporate image. Therefore, we reject the null hypothesis, which states that “Economic responsibility of the selected manufacturing firms does not significantly affect their corporate image”. Hence, economic responsibility of the selected manufacturing firms has a significant and positive effect on their corporate image in northwest, Nigeria. This implied that when firms increased the level of economic responsibility, the firm’s corporate image improved. This result is in line with the findings of Nuhu and Salisu (2017).

4.4 Recommendations

Based on the findings and conclusions of this study, the following are recommended:

- 1 The study recommends that manufacturing firms in Nigeria should pay a premium attention to philanthropic responsibility through assisting, donating and helping stakeholders as its result showed it has positive influence on corporate image enhancement.
- 2 The study also recommends that various stakeholders such as customers, suppliers, shareholders, host communities, etc will have positive perception and impression of corporate image of the manufacturing firms when ethical responsibility good morals and principles is enhanced.
- 3 Generally, the study recommends that manufacturing firms should develop and design sound economic compensation to the various stakeholders, victims of insurgency more especially those in North-West Nigeria.

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