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# THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON FIRMS' PERFORMANCE AND COMMUNITIES DEVELOPMENT IN THE NORTN EAST NIGERIA.

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## ABSTRACT

The North Eastern Region of Nigeria produces a significant portion of the aggregate wealth of Nigeria. Since the outbreak of insurgency in 2009, the region has perennially suffered from environmental destruction, crumbling infrastructures and services, high unemployment, social deprivation, abject poverty and endemic conflict. This has led to calls for companies operating in the North East especially Borno State, Adamawa State and Yobe State to demonstrate the value of their investments in Nigeria by undertaking increased community development initiatives that provides direct social benefits such as local employment, new infrastructure, schools, and improved health care delivery. This paper will attempt to examine the impact of corporate social responsibility on firms' performance and community development in North East, Nigeria. The paper adopt ex pos facto and survey method data collection. STATA 11 was used as a statistical too. CRS represented by Road Development, Health Investment and Community Development as independent variables while PR represented by firms performance as dependent variable. The study cover a period of five years, 2017 – 2021. The result document a positive interactions between CSR and firms financial performance. The research recommends: The government should make laws and enforce on all companies in Nigeria to invest in corporate social responsibility and the firms should increase more especially on human capital development by investing more in educational sector.

**Keywords:** *Corporate Social Responsibility, Community Development and Firms' Performance.*

## INTRODUCTION

Corporate Social Responsibility assumed prominence amongst academics and strategic thinkers and in a bid to explain Corporate Social Responsibility as a core business strategy in an atmosphere of relatively low interface with law and regulatory framework is being seen as the true nature of CSR (Nikolay, 2011). According to Crosbie and Knight (2015), the contemporary attitude of government and stakeholders is on how to make corporations become more partisan in delivery of social and environmental development, governments around the world would have adopted various approaches to engaging companies on CSR in delivering its social and environmental programme to the public, although some have implemented measures within the law; like India and Indonesia, others have tried to developed policies towards reliance on partnership, for instance in the uk, the government's interest in corporate social Responsibility is considered as farsighted one, hence taking account of their economic social and environmental impacts.

Corporate Social Responsibility in the community develops, incentives to the employees especially those peculiar cases of volunteering status, are the additions to our discourse as companies make profit from been more publicly responsible and it helps to increase huge sales, encourage and guarantee a committed workforce and increase public trust of the companies (Lance, 2012). The issue of corporate social responsibility (CSR) has been debated since 1950s. Latest analyses by Secchi (2007) and Lee (2008) reported that the definition of CSR has been changing in meaning and practice. The classical view of CSR was narrowly limited to philanthropy and then shifted to the emphasis on business-society relations particularly referring to the contribution that a corporation or firm provided for solving social problems. In the early twentieth century, social performance was tied up with market performance. The pioneer of this view, Oliver Sheldon (1923, cited in Bichta, 2003), however, encouraged management to take the initiative in raising both ethical standards and justice in society through the ethic of economizing, i.e. economize the use of resources under the name of efficient resource mobilization and usage. By doing so, business creates wealth in society and provides better standards of living.

The present-day CSR also called corporate responsibility, corporate citizenship, responsible business and corporate social opportunity) is a concept whereby business organizations consider the interest of society by taking responsibility for the impact of their activities on customers, suppliers, employees, shareholders, communities and other stakeholders well as their environment. This obligation shows that organizations have to comply with legislation and voluntarily take initiatives to improve the well-being of their employees and their families as well as for the local community and society at large.

In the forgoing argument, the CSR should be made compulsory to all companies and it should be an obligatory issues. This article aims to analyze three theories of CSR namely utilitarian, managerial and relational in terms of their meaning and practical emphases. These groups of theories are chosen because they are interdisciplinary in nature covering aspects of economic system, the managerial aspects of the corporation and the beneficiaries. The paper then highlights the role of CSR in community development based on an international perspective due to the heterogeneity of CSR in its understanding and practices in various countries of the world. The organization of the article is as follows: First, theories of CSR are analyzed in order to look at their emphases of meaning, perspective and approaches. Second, the roles of CSR are highlighted specifically in community development because the logic of CSR is towards seeing its impact in community socially, environmentally and economically. Third, competencies required by CSR managers are discussed in order to have a better understanding of the practical aspects of CSR. Finally, conclusions and implications for future research are drawn.

## STATEMENT OF PROBLEM/JUSTIFICATION

In the Nigerian society, Corporate Social Responsibilities (CSR) has been a highly contemporary and contextual issue to all stakeholders including the government, the corporate organization itself, and the general public. The public contended that the payment of taxes and the fulfillment of other civic rights are enough grounds to have the liberty to take back from the society in terms of CSR undertaken by other stakeholders. Some years ago, what characterized the Nigerian society was fragrant pollution of the air, of the water and of the environment. Most corporate organizations are concerned about what they can take out of the society, and de-emphasized the need to give back to the society (their host communities). This attitude often renders the entire community uninhabitable. A case in mind is the North East area of Nigeria which had been devastated by insurgency which resulted into loss of lives, destruction of homes, unemployment, etc. this translated to negative integrity and reputation on the part of corporate identity as people perceived this as exploitation and greed for profitability and wealth maximization within a decaying economy of Nigeria. However, the general belief is that both business and society gain when firms actively strive to be socially responsible; that is, the business organizations gain in enhanced reputation, while society gain from the social projects executed by the business organization. In modern day however, having seen the benefits and average favorable pay-back period of their investment in CSR, corporations are now seriously involved in this project, which had impacted in the society wonderfully and profitable. This study is therefore, intended to consider the impact of corporate social responsibility, firm performance and community development in the North East. The perceived gap supposedly created is harnessed and investigated for possible resolution, using the banking, communication and manufacturing industries as case study. The research approach is both descriptive and analytical. Data collected for this study are from both primary and secondary sources, relying heavily on the relevant information available from banking, communication and manufacturing sectors, and other sources.

## OBJECTIVE OF THE STUDY

This study explored the unexplored research in CSRs studies, which include:

1. Assessed the role CSR in helping companies to avert a hostile reception from host communities in the North East;
2. Examined the CSR and firm performance on community development in the North East;
3. Suggested how company can improve on CSR to develop the host communities.

## SIGNIFICANCE OF THE STUDY

The result of this study will be of immense contribution to the study of CSR nationally and internationally, it will increase more awareness to the companies on the need for effectiveness CSR as a means of societal development, also the host communities to keep cordial relationship between them and the firm.

## RESEARCH QUESTIONS

The research will specifically address the following research questions:

a. Can corporate social responsibility improve firm performance?
b. Does the community feel the positive impact of development as a result of CSR by firms?
c. Should firm increase the level of development in your community?

## REARCH HYPOTHESES

In order to achieve the purpose of this study, the following hypotheses are formulated to guide the researcher.

1. There is no positive relationship between the CRS and firm performance as measured by community development.
2. Community does not feel the impact of firm development
3. Firms does not need to increase the level of development the host communities.

## SCOPE OF THE STUDY

This study focused on the case of high profile companies such as banks, communication and manufacturing firms in the North Eastern Nigeria to investigate the impact of corporate social responsibility on firm performance and community development using both primary and secondary data.

## REVIEW OF RELATED LITERATURE

The literature review is structured as follows: Firstly look into corporate social responsibility, and secondly theories of corporate social responsibility, thirdly, the concept of firm performance, fourthly, the review of corporate social responsibility. In each category, the work will try to investigate and figure out the role of CSR in societal development and how it can be improve upon to assist the North East to overcome the current situation. Corporate Social Responsibility assumed prominence amongst academics and strategic thinkers and in bid to explain Corporate Social Responsibility as a core business strategy in an atmosphere of relatively low interface with law and regulatory framework is being seen as the true nature of CSR (Nikloy, 2011). According to Crosbie and Knight (1995), the contemporary attitude of government and stakeholders is on how to make corporations become more partisan in the delivery of social and environmental development, governments around the world have adopted various approaches to engaging companies on CSR in delivering it social and environmental programme to the public, although some have implemented measures within the law. Corporate Social Responsibility in the community developments, incentives to employees especially those peculiar cases of volunteering status, are the additions to our discourse as companies make profit from been more publicly responsible and helps to increase huge sales, encourage and guarantee a committed workforce and increase public trust of the companies (Lance, 2012).

The issue of corporate social responsibility has been debated since 1950s. Latest analyses by Secchi (2007) and Lee (2008) reported that the definition of CSR has been changing in meaning and practice. The classical view of CSR was narrowly limited to philanthropy and then shifted to the emphasis on business-society relations particularly referring to the combination that a corporation or firm provided for solving social problems. In the early twentieth century, social performance was tied up with market performance. The pioneer of this view, Oliver Sheldon (1923, cited in Bichta, 2003), however, encouraged management to take the initiative in raising both ethical standards and justice in society through the ethic of economizing, i.e. economize the use of resources under the name of efficient resource mobilization and usage. By doing so, business creates wealth in society and provides better standards of living.

The present-day CSR (also called corporate responsibility, corporate citizenship, responsible business and corporate social opportunity) is a concept whereby business organizations consider the interest of society by taking responsibility for the impact of their activities on customers, suppliers, employees, shareholders, communities and other stakeholders as well as their environment. This obligation shows that organizations have comply with legislation and voluntarily take initiatives to improve the well-being of their employees and their families as well as for the local communities and society at large. CSR simply refers to strategies corporations or firms conduct their business in a way that is ethical and society friendly. CSR can involve a range of activities such as working in partnership with local communities, socially sensitive investment, developing relationships with employees, customers and their families, and involving in activities for environmental conservation and sustainability. This article aims to analyze three theories of CSR namely utilitarian, managerial and relational in terms of their meaning and practical emphasis. These groups of theories are chosen because they are interdisciplinary in nature covering aspects of economic system, the managerial aspects of the corporation and the beneficiaries. The paper then highlights the role of CSR in community development based on an international perspective due to the heterogeneity of CSR in its understanding and practices in various countries of the world. The organization of the article is as follows/; first, theories of CSR are analyzed in order to look at their emphases of meaning, perspective, and approaches. Second, the roles of CSR are highlighted specifically in community development because the very logic of CSR is toward seeing its impact in community socially, environmentally and economically. Third, competencies required by CSR managers are discussed in order to have a better understanding of the practical aspects of CSR. Finally, conclusions and implication for future research are drawn.

## THEORY OF CSR

### *Utilitarian Theories*

In the utilitarian theories the corporation serves as a part of the economic system in which the function is mechanical i.e. traditionally known as in profit maximization. CSR ideas emerged after a realization that there is a need for an economics of responsibility, embedded in the business ethics of a corporation. Hence, the old idea of laissez faire business gives way to determinism, individualism to public control, and personal responsibility to social responsibility. Utilitarian could also be taken synonymously with instrumental theories (Garriga and Mele, 2004; Jensen, 2002) in which the corporation is seen as only an instrument for wealth creation, and its social activities are only a means to achieve economic results. Instrumental theories were also based on the basic idea about investment in a local community in which Friedman (1970) strongly stated earlier that the investment will be in long run provide resources and amenities for the livelihoods of the people in the community.

The utilitarian theories are related to strategies for competitive advantages. The proponents of these theories are, for instance, Porter and Cramer (2002) and Litz (1996) who viewed the theories as bases for formulating strategies in the dynamic usage of natural resources of the corporation for competitive advantages. The strategies also include altruistic activities that are socially recognized as instrument for marketing. Secchi (2007) further divides the utilitarian group of theories into two, namely, the social costs of the corporation and the idea of functionalism. The social cost theory has a basis for CSR in which the socio-economic system in the community is said to be influenced by the corporate non-economic forces. It is also called instrumental theory (Garriga and Mele, 2004) because it is understood that CSR as a mere means to the end, which leads to the fact that the social power of the corporation is materialized specifically in its political relationship with society. The utilitarian theory therefore, suggest that the corporation needs to accept social duties and rights to participate in social co-operation. Within it, the functionalist theory, specifically advocates that the corporation is seen as a part of the economic system, which one of the goals is profit making. The firm is viewed as an investment, and investment should be profitable to the investors and stakeholders. Putting it from the internal point of view of the firm, CSR was coined as a defense tactic of the industrial system against external attacks because these needs a balance between profit making and social objectives for the economic system's equilibrium.

## Managerial Theory

Secchi (2007) analysis stresses the logic of managerial theory that emphasizes corporate management in which CSR are 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 organizational 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. Thus, the problem is that of managing the firm considering social and economic factors together. It is based on the assumption that business depends on society for growth 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 discretion the firm in implementing CSR; and 5. Visibility refers to the way the responsibility behavior is perceived by community of stakeholders. As conclusion, the managerial theory generates interests in the sense that CSR considers social-economic variables to measure firms' socio-economic performance, as well as to link social responsibility ideology to business strategy.

Secchi (2005) further elaborates that SAAR are strictly related to social performance contributions through accounting, auditing and reporting procedures. SAAR means a firm accounts for its action. By doing so, firms are controlled a d regulated in their actions towards responsible to the relevant community.

## Relational Theory

Relational theory has a root from the complex firm-environment relationships. As the term implies, interrelations between the two are focus of the analysis of CSR. 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. One of the measures of CSR is the development of economic values in a society. Another is a person's obligation to consider the effects of his decision and action on the whole social system. Stated in the form of a general relationship, social responsibilities of businessmen need to reflect the amount of social power they have. Stakeholder approach has been developed as one of the strategies in improving the management of the firm. It is also said as a way to understand reality in order to manage the socially responsible behavior of a firm. The stakeholder approach further considers a firm as an interconnected web of different interests where self-creation and community creation happen interpedently; and individuals behave altruistically.

Based on Garriga and Mele (2004) analysis, stakeholder approach is both within the integrative and ethical theories, where the former emphasizes the integration of social demands and the latter focuses on the right thing to achieve a good society. These are supported by the work of Mitchel, Agle and Wood (1997) where balances among the interests of the stakeholders are the emphases; and the work of the Freeman and Phillips (2002) that considers fiduciary duties towards stakeholder of the firms, respectively.

Conclusions about the three groups of CSR theories are as follows: Utilitarian is simplified in its views by the individuals and mechanical from the corporation perspective, managerial is very organizational oriented and measurable; and relational is values-based as well as interdependent between the corporation and society. The allocation of responsibility according to the order of the theories is economic system, the corporation and the type of the relationship.
This conclusion is further strengthened by another not-so-distant conceptualization about CSR in that the theories are grouped into instrumental, political, integrative and value based. Instrumental theory is focusing on achieving economic objectives through social activities;

political focusing on a responsible use of business power in the political arena; integrative concentrating on drawing together management issues, public responsibility, stakeholder management and corporate social performance; and ethical theory is emphasizing strategies to achieve a good society

## CONCEPT OF FIRM PERFORMANCE

In business, the analysis of performance whether financial, production, marketing (even managerial), or general activity is very necessary because the outcome of the very present decisions lie in the projection of the future. This however, begins with the evaluation of the past prevailing situation with a view to establish a basis for future projection. Principally, the unit evaluated is the organization seeking to make decisions, but this is often not done in isolation. Firms compete for the use of resources, the action of each firm; invariably have implication for decision and actions of others. Thus business analysis or performance appraisal or evaluation or merit rating usually expand to include literally all activities of the firm including competition.

The concept of performance therefore cuts across all spheres of operation within and outside the organization. For this reason, many scholars have viewed it differently. Some have expressed it in terms of material resources utilization. For instance, when a person aids or behaves in an expected or beyond expectation, such a person is said to have performed well or creditably well. Similarly, when equipment is serving its purpose without a fault, the equipment is acclaimed to be of good performance. However, from which angle it is viewed, there are two elements and two faults in performance viz: the "target and actual accomplishment" and effectiveness and efficiency, Osaze and Annao (1990). Similarly, the four major areas of performance customarily investigated, as noted by Osaze and Annoa are profitability, liquidity leverage (long-term solvency) and activity (efficiency of expirations). Again, the focus in each situation depends on who is carrying out the evaluation and for what purpose. Available literatures envies that most writers and researchers have not bothered to proffer a concise definition of the term performance. According to Uboh (2005), performance can be grouped into two basic types; those that relate to results, output or outcomes such as competitiveness, profit and those that focus on determinants of results such as prices or products. Curristine (2005:37) in Ilesanmi (2011) defines performance as "the yield or results of activities carried out in relation to the purposes being pursued. Its objective is to strengthen the degree to which organization achieve their purposes".

Davis and Olison (1985), it is usually the past that can realistically be expected rather than what is desired. Thus target performance is the desired, or in the other way the expected. There are however, situations where, in practice target may not have been expressly set but only a vague notion is held as to what is expedient. Actual result (performance), on the other hand is the outcome of the firms won effort during a specified period, Osaze and Annao (1990); or what is realized or against what actual accomplishment would enable one to adjudge performance as being either satisfactory or unsatisfactory. Aluko (2003), view performance as the execution or accomplishment of work, tasks or goals to a certain level of desired satisfaction and that organizational performance is defined in terms of the ability of an organization to satisfy the desired expectations of three main stakeholders comprising of owners, employees and customers.

Also, Meyer and Zucker (1989:111) argue that generally, performance is defined narrowly to the extent that (a) elites dominate an organization, (b) a high degree of professionalization exists, and (c) the organization performs a technical function, outputs of which are measurable. Performance may be construed much more broadly, by contrast, to the extent that (a) the norm of participative democratic governance operates, sometimes in the formal structure or rules of an organization, (b) the interests of multiple constituencies are given recognition, and (c) the organization's function is non-technical and outputs elude measurement.

Performance is the "use for decision making", "satisfaction" with the costing system, perceived "financial benefits"- a dichotomous measure with no reference to the criteria of benefit, or "other non-financial benefits" (Cagwin&Browman, 2002:3). In addition, organizational performance as observe by Kohli&Jaworski (1996) consists of cost-based performance measures, which reflect performance after accounting for the costs of implementing a strategy (profit measures), and revenue-based performance measures, which do not account for the cost of implementing a strategy (sales and market share). Macrì, Silvi&Tagliaventi (2002) opined that business performance is the systemic result of the complex interplay of performance of single organizational units and that business performance is achieved through the contribution of internal organizational units and external actors. The "quality" of these contributions affects the performance of the business units that receive them and therefore the overall business performance.

Dauda (2010) highlighted that organization performance is determined by the demand for its product or services. Many organization put in place methods and strategies that could enabled them attract customers and improved the quality and quantity of their product. Mates, Iancu&Cosma (n.d.)posit thatcompany's performance reflects its capacity of generating future cash-flows, by using existing resources, and the efficiency level in using new resources. The capacity of generating future cash-flows assumes that the company would have to book revenues of its activity, and the use of the existent resources needs a detailed overview of the expenses of the period. The revenues and expenses are elements strictly tied to the evaluation process of the company's performance. However, from the above definitions it can be seen that, performance in business setting means the extent of which set objectives has being or is being met. This implies that the resultant outcome of the firm's effort in derivatives as well as those aspects of the firm's cultures which indicates its ability to survive or its disposition to avail itself of further opportunities.

## CONCEPT OF COMMUNITY DEVELOPMENT

First of all community is generally defined as a group of people sharing a common purpose, who are interdependent for the fulfillment of certain needs, who live in close proximity and interact on a regular basis. There are shared expectations for all members of the group and responsibility taken from those expectations. The group is respectful and considerate of the individuality of other persons within the community. In a community there is a sense of community which is defined as the feelings of cooperation, of commitment to the group welfare, of willingness to communicate openly, and of responsibility to and for others as well as to one's self. Most important there exists community leaders who are responsible for the success of any community event, depending on the needs of the community, and the individual's own feelings. The community leaders are individuals who strive to influence others to take responsibility for their actions, their achievements, and the community welfare. Community development (CD) refers to initiatives undertaken by community with partnership with external organizations or corporation to empower individuals and groups of people by providing these groups with the skills they need to effect change in their own communities. These skills are often concentrated around making use of local resources and building political power through the formation of large social groups working for a common agenda. Community developers must understand both how to work with individuals and how to affect communities' positions within the context of larger social institutions. CD is the process of developing active and sustainable communities based on social justice and mutual respect. It is about influencing power structures to remove the barriers that prevent people from participating in the issues that affect their lives.

Community workers facilitate the participation of people in this process. They enable linkages to be made between communities and with the development of wider policies and programs. CD expresses values of fairness, equality, accountability, opportunity, choice, participation, mutuality, reciprocity and continuous learning. Educating, enabling and empowering are at the core of CD (Federation of Community Development Learning, 2009). CD is the combined processes, programs, strategies, and activities that make a community sustainable as compared to economic development which is the marketing of its potential for growth followed by local efforts to act on opportunities. The entire set of approaches to community development practice may be considered a specialized form addressing, coordinating and building the social infrastructure at a location. CD may be defined as a process of challenging the undesirable and unacceptable disparity of conditions and infrastructure that negatively affect the quality of life in a place where people live and work. It functions best as process in locations where all strata of society and citizenry are engaged with sense of community solidarity (Community Glossary, 2009). The widely used meaning of CD is the one given by the United Nations (United Nations, 1971) in which CD is an organized effort of individuals in a community conducted in such a way to help solve community problems with a minimum help from external organizations. External organizations include government and non-government organizations, and corporations of various types and sizes such as small and medium enterprises (SMEs) and multinational corporations (MNCs). The implication of UN's definition of CD is, therefore, emphasizing creativity and self-reliance in the community for short and long term goals, but not to defy the CSR roles of the various types of business firms. In relation to the people, the definition of CD is essentially both an educational and organizational process. Another term closely related to CD is community work, which is about the active involvement of people in the issues that affect their lives and focuses on the relation between individuals and groups and the institutions which shape their everyday experience. It is a developmental process that is both a collective and individual experience. It is based on a commitment to equal partnership between all those involved to enable a sharing of skills, awareness, knowledge and experience in order to bring about change. It takes place in both neighborhoods and communities of interest, whenever people come together to identify what is relevant to them and act on issues of common concern. The key purpose is to work with communities experiencing disadvantage, to enable them to collectively identify needs and rights, clarify objectives and take action to meet these within a democratic framework which respects the needs and rights of others. Community work recognizes the need to celebrate diversity and appreciate differences among ethnic and social groups in the community.

## EMPIRICAL REVIEW

Empirically, Oyetunde and Akande(2014) in their paper examine the factor of Corporate Social Responsibility and its relationship with societal perception and expectation. The study is a measurement of the disparity between what Lafarge Cement Nigeria Plc Ewekoro feels is her CSRA and what the Ewekoro Community expects from the companies. One thousand two hundred questionnaires administered and distributed to resident of the company area. Data collected were analyzed using percentage analysis and hypothesis tested through Z score statistics at 0.5% significance. The result of the findings revealed the positive influence of CSR on promoting peace and harmony in the host community of an organization and thus reducing attendant societal menaces. The paper recommends that host communities should be involved in CSR plan so that projects are designed according to the need of the community and ensure the cooperate with the companies operating in their area to achieve the objectives of CAR ti its fullest sense through amicable presentation of grievances.

Empirically, Abdulkadir, Abdulmalik and Shaibu (2022) in their paper attempts to investigate the impact of corporate social responsibility on the development of the host communities of cement manufacturing companies in Nigeria. The paper restricted its research to the impact of CSR on the community's human and health services and educational development. A sample of 360 respondents across demography was taken from the population of 2 communities. The study which employed the chi-square method of data analysis to test the hypotheses, determined that CSR has significant influence on the development of human health and services and educational development of the host communities of cement companies in Nigeria. Companies that participates in local community development, such as providing services and infrastructures and assisting projects, builds trusts and increase their profitability

Ebeneze and Mercy (2022), examined the effect of corporate social responsibility on the development of host community of selected manufacturing firms in South West, Nigeria. The study employed a descriptive research design and the data for the study were collected through the administration of structured questionnaire. The population of the study consisted of 515 employees of International Brewery Plc Ilesa of which 183 were senior and management staff; Nigeria Brewery plc Ibadan with a total population of 490, of which 165 were senior and management staff and Guinness Nigeria Plc with a total population of 580, of which 210 were senior and management staff. Stratified sampling technique was used to arrive at the sample size for the study. The Taro Yamane (1973) formula was use to arrive at a sample size of 304. A total of 304 copies of the questionnaire were administered on the respondents, out of which 255 were retrieved and analyzed. Regression and Correlation Analyses were employed in analyzing the data collected. Findings of the study revealed a positive relationship between corporate social responsibility and development of host community. The study concluded that corporate organizations that engage in philanthropic activities such as corporate social responsibility enjoy a sense of satisfaction and/or fulfillment by benefiting other people and developing the host community. The study recommended that corporate entities should adopt the practice of corporate social responsibility by developing their host communities, employing people, creating jobs and advancing skill development.

Touitou and Helen (2019) empirically examines the relevance of corporate social responsibility and community relations on national development in this 21 century in Nigeria. The paper employed empirical secondary data, and adopted corporate social responsibility theory and development communication theory. The finding of the study emphasizes that, it is evident to corporal bodies that unless there is conducive atmosphere in their locations, they cannot operate successfully. And recommends that the company official should understand the geopolitical, geo-economic and geo-social behaviors of the community concerned, in order to foster harmonious co-existence.

Ahmad, Hajah and Muhammad (2020) in their paper examine the effect of CSR on community development. The paper adopts a library based research methodology focusing mainly on primary and secondary sources. The result of the paper shows that the traditional view of business being essentially to maximize profit has changed in recent years. The traditional view is no longer accepted in today's business environment. Corporations have now adopted the concept of CSR, which is concerned with economic, environment, and social performance. The paper concludes that the effect of CSR on community development can be seen from different angles like protecting the environment. Some of the world's largest companies have made a highly visible commitment to CSR, for example, with initiatives aimed at reducing their environmental footprint.

Empirically, Adnan, Aleem and Hande (2019) delves into Corporate Social Responsibility (CSR) activities of business organisations operating in Ghana. Specifically, it looks at how CSR initiatives of sampled companies contribute to community development (CD). To attain this aim, both quantitative and qualitative research approaches were adopted. The purposive sampling technique was used to select companies operating in three main sectors of the economy. Secondary data sources such as companies' periodicals, annual reports, websites, newspapers and publications by government agencies were used. The findings of the study reveal that the selected companies engaged in various forms of CSR activities that contribute to CD. There general focus of these companies is on education, health and people empowerment. It is recommended that stakeholders' engagement needs to be fully practised in the course of CSR implementation

Joe and Kechi (2013) empirically wrote in their paper titled Implication of Corporate Social Responsibility for the Performance of Nigerian Firms. The study used an inferential research design, a cross-sectional study was carried out to test the effect of CSR, represented by the cost of corporate social performance variables of waste movement, pollution, abatement, social action and fines and penalties on the financial performance of firms, measured by return on capital employed. It was found that waste management and pollution abatement are both significantly and positively associated with performance, while social action and fines and penalties are strongly, but negatively related. Based on these mixed results, they recommend that firms should actively invest in proper waste management and abatement, while social action should be approached with caution, and effective disclosure policies and practices put in place in order to avoid or eliminate liabilities of fines and penalties for environmental infractions.

Further, Hakeem (2014) examines the concept of Corporate Social Responsibility that is, how companies manage their oil exploration and business processes to produce an overall positive impact on society. It reviews the evolution and growth of the CSR concept under international law and the key institutions that have spearheaded this growth. Since the emergence of the CSR concept in Nigeria, it has been espoused mainly as an optional and non-obligatory responsibility for oil companies.

Ojenike, Odunsi, and Atunbi (2014) in their paper titled perception of corporate social responsibility in Nigeria: An empirical investigation. This study examines perceptions and attitudes of business leaders towards corporate social responsibility. Using random sampling procedure, primary data were collected from 500 business leaders across three different states of Southwest, Nigeria. The questionnaires were structured to elicit information on perceptions of what CSR entails. Results show that perceptions of what constitute CSR spans economic, legal, ethical and philanthropic responsibilities. Findings suggest that businesses should uphold these responsibilities in their quest to fulfill their corporate social responsibility. In the same vain, Eni and Kevin (2018) in their paper towards integrating corporate social responsibility in Nigeria environmental and social sector as a panacea for curbing infrastructural deficit. The paper examined the meaning of CSR in relation to governance and development. It explored CSR as mechanism for community development and growth from the standpoint that a company's influence on the public is not limited to the economics of making returns for investment alone, but entails fair labour relations, totality of social services in host community and sustainable environmental practices.

In the study of Udoikah (2016) title community development and corporate social responsibility in Ebonyi state, study examine the activities of mining firms in Ebonyi State on the development of their host communities. The study is anchored on Edward Freeman's stakeholders' theory of 1948. The study adopted a descriptive survey design with a variety of qualitative research methods. The paper then discusses the role of CSR in community. Competencies required by CSR managers are also analyzed in order to have a better understanding of the practical aspect of CSR. Effective partnership between managers of mining corporations and community leaders was recommended as the basic measure to solve the lingering problem between Mining Corporation and host communities in the state.

Empirically, Babalola (2012) examines the relationship between corporate governance and social responsibility and firms' profitability in Nigeria with the use of secondary data, sourced from 10 randomly selected firms' annual report and financial summary between "1999-2008). The study makes use of ordinary least square for the analysis of collected data. Findings from the analysis show that the sample firms invested less than ten percent of their annual profit to social responsibility. The co-efficient of determination of the result obtained shows the depicts that the explanatory variable account for changes or variations in selected firms performance (PAT) are caused by changes in corporate social responsibility in Nigeria.

Adeyanju (2012) in his paper title an assessment of the impact of corporate social responsibility on Nigerian society: The examples of banking and communication industries. The study considered the imperative and benefits of CSR on the Nigerian society. The perceived gap supposedly created is harnessed and investigated for possible resolution, using the banking and communication industries as a case study. The research approach is both descriptive and analytical. Data collected the study is from both primary and secondary sources, relying heavily on the relevant information available from both banking and communication sectors, and other sources. The result reveals a strong significant relationship between CSR and societal progress.

Further, Godwin (2012) in his study community perception and oil companies corporate social responsibility initiative in the Niger Delta. The paper assesses rather selectively the oil companies CSR as an anti-conflict strategy for development mainly from the viewpoint on Niger Delta residents. The research assesses how commitment in social investment seems to conflict with managing negative impact of oil production on host communities and their livelihoods. The paper suggests that CSR is only coincidental to community development.

David (2012) in his paper examines the community expectations of CSR and the influence of the traditional, political, and administrative systems on community expectations of CSR in the Niger Delta. The finding shows that community expectations were framed through the lens of underdevelopment and its implications for social and economic wellbeing of the indigenes.

Igbara, Etu, Alobari and Naenwi (2014) evaluate CSR of oil companies and its role in community development projects in Rivers State, Nigeria. Data was collected using a four-point likert type scale questionnaire administered on 230 respondents drawn from 10 oil producing communities selected through simple random sampling techniques. Simple percentage and mean scores were used. The findings showed among others that for any developmental programs and projects to be considered satisfactory in the study area, it has to take the priotized needs of the host community into cognizance.

## METHODLOGY

**Description of study area:** The area for this research work will be the entire North Eastern part of Nigeria where indigenous companies operating in the axis will be the population of the study. A sample of multiple companies will be considered for the study

## RESEARCH DESIGN

Ex-poste factor and survey research designs were employed.

## SAMPLE OF THE STUDY

The sample of the study was obtained from telecommunication firms, banks and private firms in Adamawa, Borno and Yobe State. The firms from telecommunication are MTN Nigeria, Glo Nigeria and Airtel Nigeria. From the banking sector the following commercial banks was selected. They are First Bank Nigeria Plc, United Bank for Africa and Union Bank of Nigeria. On the private firms, the study selected the following firms, ABTI American University Of Nigeria, Ooando Major Oil distribution, and silvery major oil distributions. The study covered a period of five years of which financial statement of the above mentioned firms was extracted within the period of 2017 to 2021. The staff of the above mentioned firms were engaged including some residents of the community of the three states. The firms were grouped into three categories. Financial firms, oil firms and private firms.

## METHOD OF DATA COLLECTION

The method of data collection were both primary and secondary through the annual report of the sample firms, journals, uses of questionnaires, interview methods relying heavily on the relevant information available from banking, communication and manufacturing sectors.

### The Variables of the Study and their Measurement

This study used two set of variables: dependent and explanatory variables

### The Dependent Variable

**PR (ROE):** It shows the relationship between net profit available to equity shareholders and the amount of capital invested by them. Mathematically, **ROE** = Profit after tax/shareholders equity as used by Igbara, Etu, Alobari and Naenwi, (2014)

### Independent variables

**RD:** This is the proportion of amount invested in road constructions for the community which is measured as proportion of amount invested in road to total earnings as used by Adeyanju, (2012).

**HE** = The proportion of amount on money invested in the health for the community. It is measured by dividing the total amount invested in the health by the total earnings available to the companies as used by Eni and Kevin, (2018).

**CD:** It the community development which is the average of all the dependant variable and independent variables as used by Eni and Kevin, (2018).

**Control variables:** The control variable is;

**Firm size:** Total asset is the proxy for the firm size.

**Model specification**

In determining the relationship between corporate social responsibility dividend and firm performance and community development in north east Nigeria, two simple models stated in general form estimated are as follows: as used by Eni and Kevin, (2018).

PR = f (RD, HE, CD)... ………. (1)

These equations will be represented in econometric form as stated as follows:

PREit = β0 + β1RDit, + HEβ2 + CDβ3it + FSβ4it + ei ....... (2)

Where; PR is profit of the firms
RD = Road development
HE = Health
CD = Community development
FS = represents the control variables, which are firm size (SIZE) DPR is Dividend Payout Ratio

β1, β2,and β3 represent coefficients of parameter estimates.

β0is constant

eit and μit are the error terms, which account for other possible factors that could influence but

not included in the models.

## METHOD OF DATA ANALYSIS

Two methods of data analysis were used. First the uses of regression and correlation method of analysis with the help of STATA statistical tool. Second, is the uses of percentage method to analyze the questionnaires administered. The research approach will be both descriptive and analytical.

## DATA ANALYIS, PRESENTATION AND INTERPRETATION

### Results and Discussion

**Table 1: Multicollinearity Test**

| Variable | VIF | 1/VIF(TV) |
|---|---|---|
| **RD** | 1.27 | 0.789254 |
| **HE** | 1.19 | 0.836873 |
| **CD** | 1.15 | 0.870915 |
| **FS** | 1.10 | 0.910104 |
| **Mean VIF** | 1.18 | |

***Source: out of VIF developed by researcher using STATA 11 (2023)***

The two common ways to check for the presence of Multicollinearity between independent variables are correlation coefficients and variance inflation factors (VIF) with tolerant values. This study used VIF to check whether the explanatory variables of the model suffer from Multicollinearity. The VIF in excess of 10 should be taken as an indication of harmful Multicollinearity (Neter, Wasserman &Kutner 1989, and Gujarati 2003), and the result of the test show that the maximum VIF is 1.27 and the minimum VIFis 1.10 and this is less than 10 which indicate absence of Multicollinearity.

**Table 2: Descriptive statistics**

| Variables | Observation | Mean | Std.dev | Min | Max |
|---|---|---|---|---|---|
| **PR** | 15 | 8.613153 | 4.310733 | -.11 | 16.01 |
| **RD** | 15 | .6002 | .0314397 | .563 | .625 |
| **HE** | 15 | 8.6568 | 4.367868 | -.11 | 16.31 |
| **CD** | 15 | 5.895333 | 2.892226 | .11 | 10.96 |
| **FS** | 15 | 16.04667 | .8330724 | 14.98 | 18.32 |

***Source: Output of summary statistics developed by research using STATA 11 (2023)***

Table 2, the mean total firm profit for the sampled oil firms in north east Nigeria shows an average of 8.613. This means that firms in the north eastern Nigeria profit is over 8.6 million naira. This shows element of high level of business doing well in the region, with a minimum of over -.11 million naira and maximum of over 16 million naira. The standard deviation of 4.31 indicates that there is no significant variation in profit between the sampled oil companies during the period of the study. As indicated in the Table 4.1, the mean .60 which represent 60%. An indication that 60 % of the sampled firms are committed in road development, with minimum of 56% and maximum of 62%. The standard deviation of .031 shows that there is significant variation in the amount used by the sampled firms for road development. On the average, health development is 8.65 which represent 6.65 million. An indication that 6 million were invested by the sampled firms in the north east on the average with the minimum and maximum of -.11 and 16 million naira respectively. The standard deviation is 4 which shows no significant variation about investment in health. The average of community development is 5.8 which represent over 5.8 million naira and indication that the level of community development is encouraging with the minimum of .11million naira and maximum of 10.9 million naira. The standard deviation is 2.8. This indicates no high level of dispersion. Firm size, measured by the natural logarithm of total assets has a mean of about 16.4, with a minimum of about 14.98 and maximum of about of 18.32. But the standard deviation of 0.833 suggests a high level of dispersion in the total assets among the sampled companies.

**Table 3: Correlation matrix**

| | PR | RD | HE | CD | FS |
|---|---|---|---|---|---|
| **PR** | 1.000 | | | | |
| **RD** | 0.0832 | 1.000 | | | |
| **HE** | 0.9994 | 0.0667 | 1.000 | | |
| **CD** | 0.9962 | 0.0600 | 0.9957 | 1.000 | |
| **FS** | 0.092 | -0.7321 | 0.1032 | 0.0984 | 1.000 |

***Source: Correlation output developed by researcher using STATA 11 (2023)***

Table 3 shows the correlation coefficients on the relationship between the dependent variable (PR) and explanatory variables road development, health, community development, and firm size). The values of the correlation coefficient range from -1 to 1. The sign of the correlation coefficient indicates the direction of the relationship (positive or negative), the absolute value of the correlation coefficient indicates the strength, with larger values indicating stronger relationships. The correlation coefficients on the main diagonal are 1.0, because each variable has a perfect positive linear relationship with itself. As shown in table 3, the relationship between all dependent variable and independent variables are positive except relationship between firm size and road development that is negative with the value of -0.7321. All other relationships are positive and strong.

**Table 4: Regression results**

| TVD | COEFF | STD. ERRORS | T VALUE | PROB |
|---|---|---|---|---|
| **RD** | 4.466499 | 1.990453 | 2.24 | 0.055** |
| **HE** | .7938511 | .0754271 | 10.52 | 0.000*** |
| **CD** | .2933056 | .1139605 | 2.57 | 0.033** |
| **FS** | -.0415108 | .0651128 | -0.64 | 0.54 |
| **INTERCEPT** | -1.984495 | 1.624869 | -1.22 | 0.247 |
| **R Sq.** | 0.9988 | | | |
| **PROB.** | 0.00000*** | | | |

***Source: Regression output developed by researcher using STATA 11(2023). (*, **. ***, indicate significant levels at 10%, 5%, and 1* respectively).***

The R-square is 99 % which shows the CRS variables explain PR to the extent of 99% while the remaining percentage are explained by other factors that are not captured in the model. The probability is significant at 1% an indication that the model is fitted and the study results can be relied upon.

The regression result of the study's model indicates that some independent variables have positive impact PR while others have negative impact. Thus; PR = -1.984495 + 4.466499RD + .7938511HE + .2933056CD - .0415108FS + e. from the regression results, only FS have negative relationship with PR while RD, HE and CD have positive relationship with PR.

The results in table 4. Show that CSR represented by RD has positive and significant on PR in the Nigerian north east firms at 5% level of significance. This is in line with the result of Ahmad, Hajah and Muhammad (2020) contradict the findings of Joe and Kechi (2013). With this result, the hypothesis one which stated the there is no positive relationship between CSR and firm performance was tested here. Base on the interview the researcher had with respondents they affirmed that with the investment in road development the communities are happy and agile especially doing their business. With this result and interview conducted, the alternative hypothesis is accept which say there is positive relationship between CSR and firm performance and the null hypothesis is rejected.

Concerning the relationship between HE and PR in the Nigerian north east firms, the regression result in table 4 reported a positive and significant association at 1%. Indicating that the firms as a result of investing in CSR it has positively influence firm performance and community development. This confirm the result of Godwin (2012), and Ebeneze and Mercy (2022) but negate the result of Joe and Kechi (2013). The hypothesis two was tested here which stated that communities does not feel the impact of community development. On the interview granted to respondent from the host communities, they responded positively that they actual feel the activities of the firms' commitment to make sure they enjoyed some basic amenities free charge. With this respond the researcher got and the result of the regression, the alternative hypothesis is accepted which says the communities feel the impact of community development and the null hypothesis is rejected.

The association between CD and PR, the regression result in table 4 reveals that CD is positively and significantly associated with PR in selected firms in northeastern Nigeria at 3% level of significance. This implies that as community development is improved, it will enhance the firm financial performance in the north east. This confirm the result of Babalola (2012), Suresh, Saniland Khairiah (2018). The researcher will test the 3rd hypothesis here which says firm does not need to increase the level of community in the host community. Under this, the researcher met with two sides, the firms and the host communities. The firms responded categorically that as a result the activities of book haram in the region they need to increase in the level of CSR to the communities to reduce the hardship experienced by the communities as a results of Boko Haram undoing. On the part of the communities, the feelers from them is increase in the activities in the CSR will strengthen their relationship with the firms because of what the communities had gone through during the insurgency. With this, the alternative hypothesis is accepted which says firms need to increase the level of community development in the region but the null hypothesis is rejected.

Table 4 indicates that firm size, measured by the natural log of total asset, is not significant and negatively associated with firm performance at 50% significance.

## SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

The respondents were categorically of the view that most of what the firms did for them are merely obligatory but not compulsory. They pleaded that the government should make a law mandating all firm to invest in CSR to reduce the conflict that normally exist between the host community and the firms. There is positive and significant association between RD and PR in the Nigerian north east firms. An indication the activity of firms in the north eastern region in CSR improve the living standard of the people in that region.

HE represented by investing in health is positively and significantly associated with extent of firm performance in the Nigerian north east.
Community development is found to be significant and positively associated with firm performance in the Nigerian north east firms. The positive inclination here shows that the companies invested in CSR which make the community to develop.

The present study, much like other empirical studies, has a number of limitations; finding solutions to these problems might serve as a guide for further investigation. To begin, the study excluded the multinational sector listed because they have a regulatory structure and different corporate governance rules issued by the CAMA. Thus, the multinational sector in future research would increase the comprehension of CSR in the North East setting. Second, since this research only included in the north eastern Nigeria, the findings are limited in generalizability and could not be similar in other environments. Therefore, this study advises future researchers to take into account other variables such as multinational companies, other variables like amount spent on pollution of the air by the companies. Despite these minor limitations, this study makes a contribution by elucidating the relationship between CSR and FP and the role of community development in the north east Nigeria. Thus, enabling us to generalize the findings.

In view of the above findings and conclusions, the study recommends that:

a. The government should make laws and enforce on all companies in Nigeria to invest in corporate social responsibility.
b. By the interview granted and the respond received, the firms should increase more especially on human capital development by investing more in educational sector
c. The government should make minority to all companies to invest in CSR

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