VOL. 10 NO. 6,
NOVEMBER, 2025
E-ISSN 3027-1401
P-ISSN 3026-9148

African Scholar Publications & Research International
www.africanscholarpub.com

Journal of Arts and Sociological Research (JASR)

Corporate Social Responsibility and Organizational Outcomes in Transportation Firms in Owerri, Imo State

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DOI: https://doi.org/10.70382/ajasr.v10i6.068

Abstract

This study investigated corporate social responsibility and organizational outcomes in transportation firms in Owerri, Imo State.The objectives of the study are to ascertain the impact of Corporate Social Responsibility on the customer loyalty of transportation firms in Owerri, Imo State; to evaluate the influence of Corporate Social Responsibility on customer satisfaction in transportation firms in Owerri, Imo State. The study adopts a survey research design and obtain data from both primary and secondary sources. The sample size of 240 respondents was determined using Bowley's proportional allocation formula, and data were collected using a structured questionnaire. Cronbach Alpha was used to assess the reliability of the research instrument, yielding a coefficient of 0.70. Data collected were analyzed using descriptive statistics, while correlation analysis was employed for hypotheses testing. The analysis was done with the aid of the SPSS software. The findings revealed that there is significant relationship between Corporate Social Responsibility and customer loyalty; there is a significant relationship between Corporate Social Responsibility and customer satisfaction. The study concludes that Corporate Social Responsibility positively and significantly influenced customer loyalty and customer satisfaction in transportation firms in Owerri metropolis. The study recommends that there should be increased awareness and communication of Corporate Social Responsibility efforts through public campaigns, media, and direct customer engagement to strengthen the perceived value of these initiatives. Periodic assessments

and customer feedback should be integrated into the Corporate Social Responsibility strategy to help measure customer satisfaction and adapt initiatives accordingly.

Keywords: Corporate Social Responsibility, Organizational Outcomes, Transportation Firms, Customer Satisfaction

Introduction

Corporate Social Responsibility (CSR) has become a vital component of modern business strategy, shaping organizational performance across industries, including the transportation sector (Yuen et al., 2017). As a critical driver of economic activities, transportation firms facilitate the movement of goods and people but face challenges such as environmental degradation, infrastructural deficits, and safety concerns (Arimany-Serrat et al.,2019). Corporate Social Responsibility in this sector extends beyond regulatory compliance and profit-making; it involves ethical business practices, environmental sustainability, employee welfare, and community development. Globally, many transport companies have adopted Corporate Social Responsibility strategies such as green logistics, fuel-efficient vehicles, and improved safety standards to reduce environmental impacts and public trust (Yuen et al., 2017).

In Nigeria, the transportation industry remains underdeveloped, characterized by poor road networks, high accident rates, and environmental pollution. According to TotalEnergies Marketing Nigeria (2018), a notable Corporate Social Responsibility initiative in the country's transport sector is the establishment of a Truck Drivers Training School to reduce accidents and enhance safety. Such initiatives demonstrate how Corporate Social Responsibility contributes to societal well-being while improving corporate outcomes. Studies indicate that Corporate Social Responsibility directly impacts organizational performance, enhancing employee satisfaction, customer loyalty, and financial success (Zhao et al., 2023). Yuen et al. (2017) found that sustainable shipping practices improved business performance, highlighting the financial benefits of Corporate Social Responsibility in transportation. Additionally, firms integrating Corporate Social Responsibility into their strategies tend to build stronger relationships with government agencies, facilitating smoother operations. Corporate Social Responsibility is no longer optional but a strategic tool for corporate excellence and social development. In Owerri, where infrastructure and safety challenges persist, Corporate Social Responsibility presents an opportunity for firms to improve operational efficiency, enhance reputation, and contribute to societal progress.

Transportation firms in Owerri have opportunities to implement Corporate Social Responsibility strategies such as road safety programs, infrastructural support, eco-friendly initiatives, and fair employee benefits. These efforts enhance reputation, stakeholder trust, and long-term sustainability. However, several challenges hinder Corporate Social Responsibility

adoption in Nigeria's transportation sector. High costs associated with sustainable practices, such as fuel-efficient vehicles and modern infrastructure, pose financial constraints, particularly for small and medium-sized enterprises. Furthermore, weak enforcement of Corporate Social Responsibility policies results in companies treating Corporate Social Responsibility as mere public relations rather than genuine social commitment (CSR Reporters, 2023). This raises concerns about the effectiveness of Corporate Social Responsibility initiatives in achieving meaningful change.

Given the growing recognition of Corporate Social Responsibility as a driver of business success, this study investigates how transportation firms in Owerri integrate Corporate Social Responsibility practices into their business strategies and examines the impact of Corporate Social Responsibility on organizational outcomes such as customer loyalty and customer satisfaction. The findings will provide empirical evidence to guide policymakers, transportation business owners and other stakeholders in leveraging Corporate Social Responsibility as a tool for operational efficiency, social responsibility, and long-term competitiveness.

The transportation firm in Owerri, Imo State, is an essential driver of economic activity but continues to face persistent challenges such as poor road infrastructure, high accident rates, environmental degradation, and weak regulatory enforcement. While Corporate Social Responsibility (CSR) is globally recognized as a strategic tool for improving organizational performance, strengthening stakeholder trust, and contributing to community development, its adoption among transportation firms in Owerri remains inconsistent. Many companies lack structured Corporate Social Responsibility policies and view Corporate Social Responsibility initiatives as optional or merely promotional, rather than as investments in sustainable growth. Furthermore, there is limited empirical evidence on how Corporate Social Responsibility practices influence organizational outcomes such as customer loyalty, customer satisfaction, and overall business sustainability within Nigeria's transportation sector. Existing studies have largely focused on large multinational corporations, leaving a knowledge gap on how small and medium-sized transport firms which dominate the sector implement Corporate Social Responsibility and the impact of such practices on their competitiveness. Without clear data and analysis, it is difficult for business leaders, policymakers, and stakeholders to understand the value of Corporate Social Responsibility as a driver of operational efficiency, brand reputation, and community trust in this context.

This study will contribute to filling this gap by providing data-driven insights into Corporate Social Responsibility practices among transportation firms in Owerri and their effects on customer loyalty and customer satisfaction. Academically, it will enrich literature on Corporate Social Responsibility in developing economies and offer a framework for integrating Corporate Social Responsibility into transportation business strategies. Practically, the findings will guide transportation companies, regulators, and policymakers in making informed decisions to enhance service quality, sustainability, and community impact.

Objective of the study

This study aims to determine the impact of Corporate Social Responsibility (CSR) on organizational outcomes in transportation firms in Owerri, Imo State.

Specific Objectives

i. To ascertain the impact of Corporate Social Responsibility (CSR) on the customer loyalty of transportation firms in Owerri, Imo State.
ii. To evaluate the influence of Corporate Social Responsibility on customer satisfaction in transportation firms in Owerri, Imo state.

Research Hypotheses

H_{01}: There is no significant relationship between Corporate Social Responsibility (CSR) and customer loyalty of transportation firms in Owerri, Imo State.

H_{02}: Corporate Social Responsibility activities will not significantly influence customer satisfaction in the transportation firms in Owerri Imo state.

Definition of Corporate Social Responsibility

Corporate Social Responsibility (CSR) refers to the ethical obligation of organizations to integrate social, environmental, and economic considerations into their operations while addressing the needs of stakeholders beyond legal requirements (Nworie&Aniefuna, 2024; Anaike et al., 2024; Nworie& Orji-Okafor, 2024). It involves voluntary actions that promote societal well-being, environmental sustainability, and ethical governance, aligning with organizational goals to enhance outcomes like reputation and stakeholder trust (Lu et al., 2021). Lu et al. (2021) provides a foundational definition through the Corporate Social Responsibility pyramid, which outlines four dimensions: economic (profitability), legal (compliance), ethical (moral standards), and philanthropic (voluntary societal contributions). This framework is particularly relevant for transportation firms, as it emphasizes balancing profitability with ethical practices, such as reducing carbon emissions or ensuring driver safety in Owerri (Lu et al., 2021). Similarly, Dahlsrud (2008) identifies five dimensions of Corporate Social Responsibility; environmental, social, economic, stakeholder, and voluntariness, highlighting its multifaceted nature. For transportation firms, these dimensions translate into practices like green logistics, community engagement, and stakeholder collaboration, which are critical in a developing region like Owerri (Dahlsrud, 2008).

Furthermore, Porter and Kramer (2011) introduce the concept of "shared value," where Corporate Social Responsibility creates economic value by addressing societal challenges, such as improving fuel efficiency or supporting local road maintenance. This approach positions Corporate Social Responsibility as a strategic tool that enhances organizational outcomes like customer loyalty and competitive advantage (Porter & Kramer, 2006). McWilliams and Siegel (2001) define Corporate Social Responsibility as actions that go beyond compliance to promote social good, such as adopting sustainable technologies or fair

labor practices, which can improve brand reputation and operational efficiency for transportation firms in competitive markets (McWilliams & Siegel, 2001).

Historical Development of Corporate Social Responsibility

The concept of Corporate Social Responsibility has evolved over decades, transitioning from a peripheral concept to a strategic imperative for businesses, including transportation firms. Its development reflects changing societal expectations, regulatory frameworks, and global challenges, shaping how firms approach social and environmental responsibilities (Carroll &Shabana, 2010).

The origins of Corporate Social Responsibility can be traced to the 1950s, when Bowen (1953) introduced the idea of businesses having social obligations beyond profit-making, laying the groundwork for modern Corporate Social Responsibility. By the 1970s and 1980s, Corporate Social Responsibility expanded to include ethical and legal responsibilities, with Carroll's (1979) early work emphasizing the need for businesses to address stakeholder expectations. For transportation firms, this period marked initial awareness of environmental impacts, such as pollution from vehicles, prompting early discussions on sustainable practices (Carroll, 1979).In the 1990s and 2000s, Corporate Social Responsibility gained momentum as globalization and stakeholder activism increased. Freeman's (1984) stakeholder theory highlighted the importance of addressing the needs of customers, employees, and communities. The introduction of sustainability frameworks, such as the triple bottom line (people, planet, profit) by Elkington (1997), further shaped Corporate Social Responsibility, encouraging firms to adopt environmentally friendly practices like fuel-efficient vehicles or community development programs (Elkington, 1997; Freeman, 1984).

From the 2010s onward, Corporate Social Responsibility became a strategic tool aligned with global initiatives like the United Nations Sustainable Development Goals (SDGs), launched in 2015. Crane and Matten (2016) note that the SDGs encouraged businesses, including transportation firms, to focus on goals like sustainable cities (SDG 11) and climate action (SDG 13), leading to initiatives. More recently, global crises like the COVID-19 pandemic have further shaped Corporate Social Responsibility, with firms prioritizing employee safety and community support (Crane &Matten, 2021).

Dimensions of Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a multifaceted concept that encompasses various dimensions through which organizations integrate social, environmental, and economic considerations into their operations. These dimensions' guide businesses, including transportation firms in addressing stakeholder expectations, promoting sustainable development, and enhancing organizational outcomes such as reputation, customer loyalty, and operational efficiency. Scholars have identified key dimensions of Corporate Social Responsibility, which include environmental, social, economic, stakeholder, and voluntariness dimensions, each with specific applications in the transportation sector (Dahlsrud, 2008).

a) **Environmental Dimension:** The environmental dimension of Corporate Social Responsibility focuses on organizational practices that minimize ecological harm and promote sustainability. For transportation firms, this dimension is critical due to the sector's significant environmental impact, including carbon emissions, air pollution, and resource consumption. According to Elkington, the environmental aspect of the triple bottom line emphasizes reducing ecological footprints through sustainable practices.

b) **Social Dimension:** The social dimension of Corporate Social Responsibility involves actions that contribute to the well-being of communities, employees, and other societal stakeholders. Lu et al., (2021) highlights that this dimension includes addressing social issues like community development, employee welfare, and public safety. In the context of transportation firms, this may involve initiatives such as driver training programs to improve road safety, supporting local infrastructure projects, or providing employment opportunities to marginalized groups. Crowther and Seifi (2018) note that social Corporate Social Responsibility initiatives strengthen community trust and brand loyalty.

c) **Economic Dimension:** The economic dimension of Corporate Social Responsibility emphasizes the organization's responsibility to remain profitable while contributing to societal welfare. Lu et al., (2021) argues that economic responsibility forms the foundation of Corporate Social Responsibility, as businesses must be financially viable to sustain other Corporate Social Responsibility initiatives. For transportation firms, this dimension involves balancing profitability with investments in sustainable practices, such as adopting cost-effective green technologies that reduce long-term operational costs (Lu et al., 2021). Porter and Kramer (2011) further suggest that creating shared value through Corporate Social Responsibility —such as improving logistics efficiency to benefit both the firm and the community—enhances economic outcomes like competitive advantage and financial performance.

d) **Stakeholder Dimension:** The stakeholder dimension focuses on engaging and addressing the needs of all groups affected by the organization's activities, including customers, employees, regulators, and local communities. Freeman's (1984) stakeholder theory underscores that businesses must consider the interests of diverse stakeholders to achieve sustainable success. For transportation firms, this involves consulting with local communities on infrastructure projects, ensuring fair treatment of employees, and complying with regulatory standards. Lu et al. (2019) highlight that stakeholder-focused Corporate Social Responsibility initiatives, such as transparent communication with customers about service improvements, enhance trust and loyalty, directly contributing to organizational outcomes like customer retention and reputation.

e) **Voluntariness Dimension:** The voluntariness dimension refers to Corporate Social Responsibility actions that go beyond legal or regulatory requirements, reflecting an organization's proactive commitment to societal good. Dahlsrud (2008) emphasizes

that voluntariness distinguishes Corporate Social Responsibility from mandatory compliance, as firms undertake initiatives out of ethical or strategic motivations. Transportation firms may voluntarily implement programs like free community transport services during festivals or donate to local charities, which demonstrate social commitment and build goodwill (Dahlsrud, 2008). McWilliams and Siegel (2001) argue that such voluntary actions can differentiate firms in competitive markets, improving brand image and stakeholder relationships.

Corporate Social Responsibility in Transportation Industry

Corporate Social Responsibility (CSR) in the transportation industry involves integrating ethical, social, and environmental practices into business operations to address the sector's significant impacts on society and the environment while enhancing organizational outcomes such as reputation, customer loyalty, and operational efficiency. The transportation industry, encompassing road, rail, air, and maritime transport, is a major contributor to global economies but also generates challenges like carbon emissions and public safety concerns. Corporate Social Responsibility in this context emphasizes sustainable practices, community engagement, and stakeholder collaboration to align with societal expectations and global sustainability goals. The environmental dimension of Corporate Social Responsibility focuses on reducing ecological harm through initiatives like adopting fuel-efficient or electric vehicles and optimizing logistics to minimize emissions, which aligns with the triple bottom line's environmental pillar (Elkington, 1997). Socially, transportation firms engage in community development, such as improving road safety through driver training programs or supporting local infrastructure, fostering trust and enhancing brand loyalty (Lu et al., 2021). Economically, Corporate Social Responsibility ensures profitability while creating shared value, as firms invest in cost-effective technologies that benefit both the business and society, such as route optimization to reduce fuel costs (Porter & Kramer, 2011). The stakeholder dimension, rooted in Freeman's (1984) stakeholder theory, emphasizes engaging customers, employees, and regulators to ensure sustainable operations, such as transparent communication about service improvements (Freeman, 1984). Finally, the voluntariness dimension highlights actions beyond legal requirements, like providing free community transport services, which differentiate firms in competitive markets and improve stakeholder relationships (Dahlsrud, 2008). By implementing Corporate Social Responsibility initiatives like green logistics, ethical labor practices, and community support, transportation firms can address global and local challenges, contributing to sustainable development and achieving outcomes like enhanced reputation and operational efficiency (McWilliams & Siegel, 2001; Crane &Matten, 2016).

Organizational Outcomes of Corporate Social Responsibility

Corporate Social Responsibility (CSR) in the transportation industry, encompassing road, rail, air, and maritime transport, delivers significant organizational outcomes by integrating ethical, social, and environmental practices into business operations. These outcomes enhance

business performance, stakeholder relationships, and long-term sustainability, positioning transportation firms as responsible and competitive market players. By implementing Corporate Social Responsibility initiatives such as green logistics, employee welfare programs, and community engagement, firms can achieve tangible and intangible benefits that align with stakeholder expectations and global sustainability goals (Porter & Kramer, 2011). Various organizational outcomes have been highlighted, and they include;

i. **Improved Customer Satisfaction:** Corporate Social Responsibility enhances customer satisfaction by delivering services that meet societal and environmental expectations while ensuring reliability and quality. According to Aguinis and Glavas (2019), Corporate Social Responsibility initiatives that address customer needs, such as transparent communication about sustainable practices or improved service safety, increase satisfaction levels. For example, transportation firms implementing punctual, eco-friendly services or prioritizing passenger safety through driver training programs meet customer expectations for responsible and reliable transport, fostering positive experiences and repeat usage (Bhattacharya &Sen, 2004).

ii. **Better Financial Performance:** Corporate Social Responsibility contributes to financial performance by attracting socially conscious investors and customers while reducing costs through sustainable practices. Porter and Kramer (2006) highlight that Corporate Social Responsibility creates shared value, where investments in eco-friendly technologies, like fuel-efficient vehicles, lower operational costs and increase profitability. Lu et al. (2019) found that Corporate Social Responsibility mitigates financial risks by ensuring regulatory compliance, avoiding penalties related to environmental or safety violations, thus supporting long-term growth and market stability for transportation firms.

iii. **Increased Customer Loyalty:** Corporate Social Responsibility fosters customer loyalty by building trust and aligning services with customer values. Lu et al., (2021) notes that social responsibility initiatives, such as supporting community projects or ensuring safe transport services, resonate with customers, encouraging repeat business. For instance, transportation firms engaging in road safety campaigns or offering eco-friendly services cultivate stronger customer relationships. Dahlsrud (2008) emphasizes that voluntary Corporate Social Responsibility actions, such as providing discounted fares for community events, enhance customer goodwill, leading to sustained patronage and competitive advantage

iv. **Enhanced Reputation:** Corporate Social Responsibility initiatives bolster a transportation firm's reputation by showcasing a commitment to ethical and sustainable practices. Crane and Matten (2016) argue that Corporate Social Responsibility aligns business activities with societal values, such as environmental stewardship, enhancing public perception. For example, a firm adopting electric vehicles or reducing emissions through route optimization gains favor among environmentally conscious stakeholders, strengthening its brand image. This positive reputation differentiates firms in competitive markets, attracting customers and

investors who value sustainability, thus improving market positioning (McWilliams & Siegel, 2001).

v. **Greater Operational Efficiency:** Corporate Social Responsibility drives operational efficiency by encouraging innovation and resource optimization. Crane and Matten (2016) note that Corporate Social Responsibility fosters the adoption of sustainable technologies, such as logistics software for route optimization, which reduces fuel consumption and delivery times. McWilliams and Siegel (2001) emphasize that such innovations streamline operations, lowering costs and improving service delivery.

Challenges and Barriers to Implementing Corporate Social Responsibility in Transportation Firms

Corporate Social Responsibility (CSR) in the transportation industry, encompassing road, rail, air, and maritime transport, offers significant benefits but faces numerous challenges and barriers that hinder its effective implementation. These obstacles stem from financial, operational, regulatory, and stakeholder-related factors, which can limit the ability of transportation firms to integrate ethical, social, and environmental practices into their operations. Despite the potential for Corporate Social Responsibility to enhance organizational outcomes like reputation and efficiency, these challenges often require strategic approaches to overcome, particularly in a competitive and resource-intensive industry (Lu et al., 2019). Some of these challenges and barriers to implementing Corporate Social Responsibility in transportation firms are

i. **High Financial Costs:** Implementing Corporate Social Responsibility initiatives, such as adopting eco-friendly technologies or supporting community programs, often involves significant upfront costs. Banister (2011) notes that transportation firms face substantial expenses when investing in fuel-efficient vehicles, electric fleets, or emissions-reducing technologies, which can strain budgets, especially for smaller firms with limited capital. These costs may deter firms from prioritizing Corporate Social Responsibility over immediate financial goals, particularly when profitability is a primary concern (Lu et al., 2021).

ii. **Regulatory and Compliance Complexities:** The transportation industry operates under stringent regulations related to safety, emissions, and labor standards, which can complicate Corporate Social Responsibility implementation. Crane and Matten (2016) highlight that varying regulatory frameworks across regions create challenges in standardizing Corporate Social Responsibility practices, such as complying with diverse emissions standards or labor laws. Firms may struggle to balance mandatory compliance with voluntary Corporate Social Responsibility initiatives, diverting resources from proactive sustainability efforts (McWilliams & Siegel, 2001).

iii. **Limited Stakeholder Awareness and Support:** A lack of awareness or support from stakeholders, including customers, employees, and local communities, can hinder Corporate Social Responsibility adoption. Dahlsrud (2008) argues that in markets where stakeholders are less informed about Corporate Social Responsibility's

benefits, firms may face resistance or indifference to initiatives like green logistics or community engagement. For example, customers may prioritize low-cost services over sustainable options, reducing the incentive for firms to invest in Corporate Social Responsibility (Freeman, 1984).

iv. **Operational and Technological Constraints:** Implementing Corporate Social Responsibility often requires operational changes, such as integrating new technologies or redesigning logistics processes, which can be challenging in the transportation industry. Porter and Kramer (2011) note that transitioning to sustainable practices, like route optimization or renewable energy use, may involve technical complexities or infrastructure limitations. For instance, the lack of charging stations for electric vehicles can impede the adoption of green fleets, limiting the scalability of Corporate Social Responsibility initiatives (Banister, 2011).

v. **Short-Term Focus and Competitive Pressures:** The transportation industry is highly competitive, with firms often prioritizing short-term financial performance over long-term Corporate Social Responsibility goals. Lu et al. (2019) suggest that intense market competition can pressure firms to focus on cost-cutting rather than investing in Corporate Social Responsibility initiatives with delayed returns, such as employee welfare programs or environmental sustainability efforts. This short-term focus can undermine the strategic integration of Corporate Social Responsibility, limiting its impact on organizational outcomes (Crane &Matten, 2016).

Theoretical Review

Corporate Social Responsibility (CSR) in the transportation industry is underpinned by theoretical frameworks that provide a structured understanding of how firms can integrate ethical, social, and environmental responsibilities into their operations to achieve organizational outcomes like reputation, customer loyalty, and efficiency. Two prominent theories, Carroll's Corporate Social Responsibility Pyramid and Stakeholder Theory, offer comprehensive perspectives on the responsibilities of transportation firms and their interactions with stakeholders sector.

Carroll's CSR Pyramid

Developed by Archie B. Carroll, the Corporate Social Responsibility Pyramid provides a hierarchical framework that outlines four levels of corporate responsibility: economic, legal, ethical, and philanthropic (Lu et al., 2021). At the base, economic responsibility requires transportation firms to be profitable by providing reliable and cost-effective services, such as efficient logistics or affordable transport options, ensuring financial viability to support other responsibilities. The legal dimension mandates compliance with regulations, such as emissions standards and safety protocols, which are critical in the transportation industry due to its environmental and public safety impacts. The ethical level involves adhering to moral standards beyond legal requirements, such as ensuring fair labor practices for drivers or minimizing environmental harm through sustainable practices. At the top, philanthropic

responsibility encompasses voluntary contributions, like supporting community infrastructure or offering free transport during emergencies, which enhance goodwill (Lu et al., 2021). Carroll and Shabana (2010) emphasize that the pyramid is not strictly sequential but interconnected, requiring firms to address all levels to achieve holistic Corporate Social Responsibility. In the transportation industry, this framework guides firms in adopting green technologies, ensuring regulatory compliance, and engaging in community initiatives, which contribute to organizational outcomes like enhanced reputation and customer satisfaction. The pyramid's structured approach makes it a valuable lens for analyzing how transportation firms balance profitability with societal expectations.

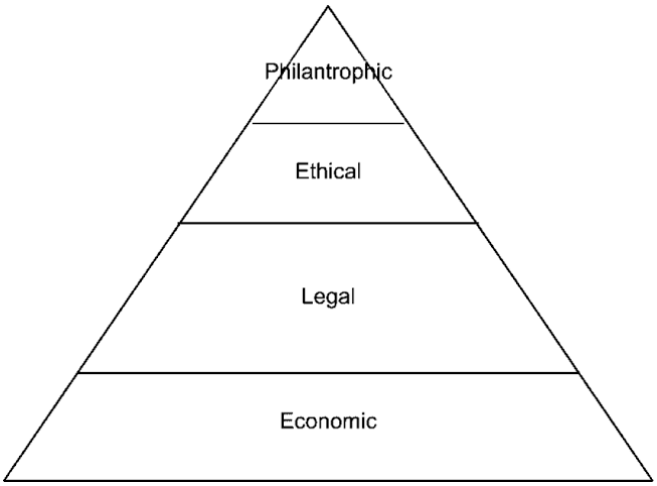


Fig1: Carroll's Corporate Social Responsibility *Pyramid (Lu et al., 2021)*

Stakeholder Theory

Proposed by R. Edward Freeman, Stakeholder Theory posits that businesses must consider the interests of all stakeholders—customers, employees, communities, regulators, and suppliers—rather than focusing solely on shareholders (Freeman, 1984). In the transportation industry, this theory emphasizes engaging stakeholders to ensure sustainable operations and positive organizational outcomes. For example, customers expect reliable and eco-friendly services, employees seek safe working conditions, and communities demand reduced environmental impacts, such as lower emissions or noise pollution. Freeman (1984) argues that effective stakeholder management involves identifying and prioritizing stakeholder needs through transparent communication and collaboration. In practice, transportation firms can engage stakeholders by consulting communities on route planning, providing employee training, or complying with environmental regulations, fostering trust and loyalty (Crane &Matten, 2016). Aguinis and Glavas (2019) highlight that stakeholder-focused Corporate Social Responsibility initiatives enhance outcomes like customer retention and employee satisfaction by aligning business practices with stakeholder expectations. For transportation firms, Stakeholder Theory provides a framework to navigate complex relationships, ensuring that Corporate Social Responsibility initiatives address diverse interests, thereby improving reputation, operational efficiency, and market stability.

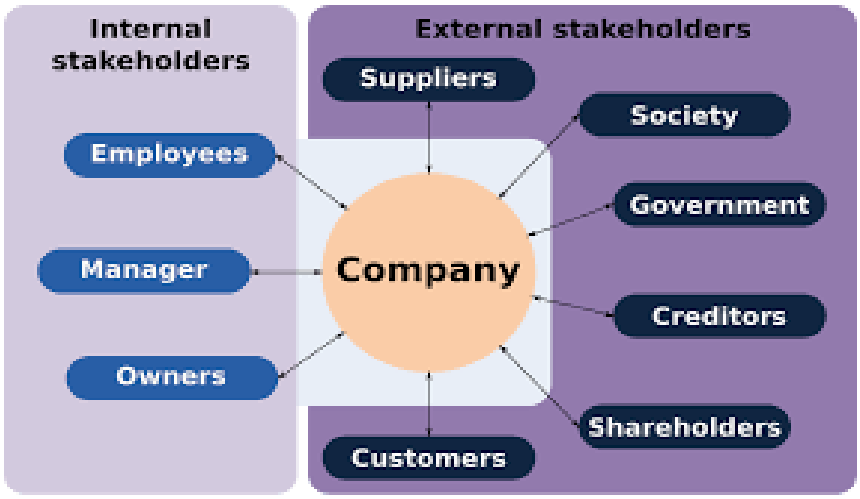


Fig2: Stakeholder Theory (Freeman, 1984)

The Corporate Social Responsibility Pyramid Theory, proposed by Carroll (Lu et al., 2021), provides a valuable framework for understanding the layers of corporate social responsibility, which can be applied to transportation firms in Nigeria. The pyramid consists of four levels: economic responsibilities (profitability), legal responsibilities (compliance with laws), ethical responsibilities (fair and just practices), and philanthropic responsibilities (community contributions). In the context of Nigeria's transportation sector, this theory relates directly to the study's focus on how firms address socio-economic and infrastructural challenges through Corporate Social Responsibility. Economic responsibilities are evident as transportation firms prioritize profitability through efficient logistics and fuel distribution, as seen with TotalEnergies Marketing Nigeria (2018). Legal responsibilities align with road safety initiatives mandated by Nigerian regulations, while ethical responsibilities emerge in efforts to mitigate corruption-related infrastructure gaps (Osemeke et al., 2016). Philanthropic responsibilities are reflected in community projects like youth training, addressing unemployment linked to transport inefficiencies. However, the research gap lies in the limited adoption of strategic Corporate Social Responsibility that integrates these levels holistically, particularly among small and medium enterprises (SMEs) and in improving transport infrastructure.

This study theory anchors on Carroll's Corporate Social Responsibility Pyramid to explore how transportation firms can balance these responsibilities to enhance sustainability and stakeholder value, motivating a deeper investigation into their Corporate Social Responsibility practices in Nigeria especially in Owerri metropolis.

Empirical Review

The reviewed studies collectively underscore the multifaceted nature of Corporate Social Responsibility (CSR) across sectors and regions, yet they reveal divergent findings regarding its drivers, implementation, and outcomes. Arimany-Serrat et al. (2019) and Činčalov and Hedija (2020) both examined CSR within the transportation sector but arrived at differing

conclusions regarding the factors influencing CSR engagement. While Arimany-Serrat et al. (2019) emphasized the communication and environmental challenges faced by transport firms in Barcelona, Cinčalov and Hedija (2020) identified firm size and financial performance as significant determinants of CSR practices in Czech transportation and storage companies. The divergence in these findings may be attributed to contextual and methodological variations—Arimany-Serrat et al. (2019) adopted an exploratory, mixed approach focusing on non-financial disclosure, whereas Cinčalov and Hedija (2020) employed statistical analysis to link firm characteristics with CSR behavior. Both studies, however, concur that awareness and reporting of CSR activities remain limited, highlighting a gap between CSR recognition and its full institutionalization in corporate practices.

Further evidence from Solovjova and Sivolapova (2022) and Choongo (2017) adds depth to the understanding of CSR by focusing on small and medium-sized enterprises (SMEs), particularly in transitional and developing economies. Solovjova and Sivolapova (2022) found that CSR among Russian small businesses in the transport and logistics sector is often informal, driven more by personal ethics than by structured CSR frameworks, while Choongo (2017) demonstrated empirically that CSR engagement can significantly enhance firm performance among Zambian SMEs over time. The contrast between these studies reflects the different stages of CSR institutionalization in emerging markets—whereas Russian SMEs are still conceptualizing CSR in moral terms, Zambian SMEs are beginning to experience its tangible performance benefits. Both studies suggest that internal motivations, entrepreneurial values, and local business environments shape how CSR is perceived and implemented, implying that CSR development is culturally and economically contextual rather than universally standardized.

Synthesizing these findings with the broader review by Kong et al. (2019) reveals a persistent methodological and conceptual fragmentation in CSR research. Kong et al. (2019) critically noted that much of the CSR literature suffers from methodological inconsistencies, leading to inconclusive results on the CSR–performance nexus. This observation aligns with the mixed outcomes found in the aforementioned empirical studies, where some report significant positive effects of CSR (Choongo, 2017; Cinčalov and Hedija, 2020), while others emphasize communication gaps and conceptual ambiguity (Arimany-Serrat et al., 2019; Solovjova & Sivolapova, 2022). Collectively, the empirical evidence suggests that CSR's impact on firm performance and stakeholder relations is highly contingent upon context, firm characteristics, and methodological rigor. Therefore, future research should employ more standardized measurement models and cross-sectoral comparative designs to reconcile inconsistencies and deepen the understanding of CSR's strategic and social implications.

Gap identified in Literature

Despite the growing body of literature on Corporate Social Responsibility in Nigeria, several gaps remain, particularly in the transportation sector, which warrant further investigation. Some of these gaps include;Thestudy contributes to knowledge by identifying research gaps identified earlier in the research. It provides empirical literature on the link between Corporate

Social Responsibility and each of customer loyalty and customer satisfaction in transportation firms in Owerri.

Although several studies have examined Corporate Social Responsibility (CSR) in Nigeria, there remains a clear lack of focus on the transportation sector, especially small and medium-size enterprises (SMEs) that dominate the industry. Most existing research emphasizes multinational corporations and overlooks the unique challenges faced by local transport firms implementing Corporate Social Responsibility initiatives. Additionally, there is limited empirical evidence on the direct relationship between Corporate Social Responsibility practices and key organizational outcomes such as customer loyalty and customer satisfaction within Nigeria's transport sector. Few studies explore Corporate Social Responsibility role in addressing infrastructure gaps, safety challenges, and environmental concerns in this context. This study, therefore, fills these gaps by investigating Corporate Social Responsibility practices among transportation firms in Owerri, Imo State, and analyzing their effects on customer perception and business sustainability.

METHODOLOGY

This study adopted a descriptive survey research design. A quantitative research approach was employed, and data were collected using a structured questionnaire as the primary instrument.The population for this research comprised of Managers, Staff and Customers of Libra Mass Transport Limited, The Young Shall Grow Motor Limited, Goodness and Mercy Transport Limited, Rivers Joy Travel and Tour Limited, and Onwmba Mass Transit Transportation Firms in Owerri, Imo State, Nigeria. This included managersin supervisory or executive roles responsible for implementing or overseeing Corporate Social Responsibility (CSR) strategies; employees involved in the daily operations who could provide insights in to Corporate Social Responsibility practices and internal outcomes; and customers, who were direct beneficiaries of Corporate Social Responsibility initiatives. The study focused exclusively on formal and registered transportation firms operating within the Owerri metropolis. The population of this study was 750 respondents.

To ensure fair representation of the different subgroups within the study population, the sample size was proportionally allocated using Bowley's Proportional Allocation Formula.

The total estimated population for this study includes:

Managers: 50

Employees: 200

Customers: 500

Total Population (N) = 750

Bowley's formula is stated as:

$n_i = \left(\frac{N_i}{N}\right) \times n$

Where:

n_i = sample size for each subgroup

N_i = population of each subgroup

N = total population
n= total sample size
Applying the formula:
Managers:
$n_1 = \left(\frac{50}{750}\right) \times 360 = 24$
Employees:
$n_2 = \left(\frac{200}{750}\right) \times 360 = 96$
Customers:
$n_2 = \left(\frac{500}{750}\right) \times 260 = 240$
Proportional Sample Allocation:
Managers: 24
Employees: 96
Customers: 240
Total Sample Size: 360

This proportional allocation ensured that each subgroup within the study population was adequately represented in accordance with its size in the total population.
The study made use of primary data as the main source of information. Data were collected directly from respondents through a structured questionnaire designed to capture information on Corporate Social Responsibility practices and their effects on organizational outcomes.
Secondary data were also referenced to support the study's background and literature review, including scholarly articles, industry reports, textbooks, and online publications relevant to Corporate Social Responsibility practices and organizational performancein the transportation sector.The study adopted a stratified random sampling technique to ensure fair representation of different categories of respondents within the transportation sector in Owerri, Imo State. The target population was divided into three key strata: Managers of transportation firms (decision-makers involved in Corporate Social Responsibility implementation), Employees of transportation firms (who experience Corporate Social Responsibility initiatives within the organization) and Customers of transportation firms (who are direct beneficiaries of Corporate Social Responsibility efforts). After stratification, a simple random sampling method was then used to select participants from each stratum.

Table 3.1 Sample Size

Company	Managers	Employees	Customers	Total
The Young Shall Grow Motors Ltd	5	19	48	72
Goodness and Mercy Transport Ltd	5	19	48	72
Rivers Joy Travel and Tour Ltd	5	19	48	72
Onwmba Mass Transit	5	19	48	72
Libra Mass Transport Ltd	4	20	48	72
Total	24	96	240	360

The primary instrument used for data collection in this study was a structured questionnaire titled "Corporate Social Responsibility and Organizational Outcomes Questionnaire (CSROOQ). The formulation of the questionnaire was based primarily on a review of existing literature on Corporate Social Responsibility and organizational outcomes. Relevant scholarly works were examined to ensure that the content of the questionnaire reflects tested and credible constructs in the field, thereby enhancing its validity and reliability.

The questionnaire was divided into four structured sections as follows:

- Section A: Demographic Information – This section gathered background data on respondents such as age, gender, job role, years of service, and type of transportation service provided.
- Section B: Corporate Social Responsibility Implementation – This section assessed the presence, frequency, and types of Corporate Social Responsibility activities implemented in the firm.
- Section C: Customer Satisfaction and Loyalty – This section explored the influence of Corporate Social Responsibility on customer behavior and brand loyalty.
- Section D: Challenges in Implementing Corporate Social Responsibility – This section identified the major obstacles encountered by transportation firms in practicing Corporate Social Responsibility.

Each section and question in the questionnaire were structured using clear and simple language and also include a mix of dichotomous (Yes/No), multiple-choice, and Likert-scale questions to ensure ease of response and effective quantitative analysis.

The validity of the questionnaire was established through content validity and face validity to ensure that the instrument accurately measures the variables under study. This was achieved by subjecting the questionnaire to a thorough review process by a panel of experts, including lecturers and professionals in the fields of Corporate Social Responsibility, transportation management, and research methodology. These experts evaluated the questionnaire items for relevance, clarity, and comprehensiveness relative to the study objectives.

Additionally, the questionnaire underwent a pilot testing phase with a small sample of respondents from transportation firms in Owerri, Imo State. Feedbackfrom the pilot test were analyzed to identify ambiguous or unclear questions, and necessary modifications were made to improve the instrument's clarity and focus.

The reliability of the questionnaire was tested to ensure consistency and dependability of the responses over time. This was achieved by conducting a pilot study involving a small sample of participants from transportation firms in Owerri, Imo State.

During the pilot study, the questionnaire was administered to these respondents under similar conditions to those planned for the main research. The collected data were analyzed using Cronbach's Alpha coefficient to determine the internal consistency of the questionnaire items, especially for sections measured on Likert scales such as Corporate Social Responsibility implementation, financial performance, and customer satisfaction. A Cronbach's Alpha value

of 0.70 was gotten indicating that the questionnaire was reliable and the items consistently measure the intended constructs.

The data collected were analyzed using the Statistical Package for Social Sciences (SPSS) version 27. Descriptive statistics such as frequency counts, percentages, means, and standard deviations were used to summarize and present the demographic characteristics of the respondents, as well as their responses related to Corporate Social Responsibility implementation, customer satisfaction, and challenges faced by transportation firms.

For inferential statistics, Chi-square (χ^2) tests were conducted to examine the relationships between categorical variables,While Pearson's correlation coefficient was applied to assess the strength and direction of associations between continuous variables related to Corporate Social Responsibility practices and organizational outcomes. Additionally, multiple regression analysis was used to determine the predictive effect of Corporate Social Responsibility practices on customer loyalty and customer satisfaction.

The hypotheses were tested at a 5% level of significance ($\alpha = 0.05$) using appropriate statistical tests such as Chi-square and Pearson's correlation. The decision rule for accepting or rejecting each null hypothesis was based on the p-value obtained from the statistical analysis: if the p-value was less than or equal to 0.05 ($p \leq 0.05$), the null hypothesis was rejected, indicating that there is a statistically significant relationship or effect between the variables under consideration.If the p-value was greater than 0.05 ($p > 0.05$), the null hypothesis was accepted, suggesting that there is no statistically significant relationship or effect between the variables.

DATA PRESENTATION, ANALYSIS, AND INTERPRETATION

In this chapter, the researcher analysed the data collected through questionnaire administration, tested the stated hypotheses, and discussed the findings. The decision to reject or accept the null hypothesis was based on the p-value, with the null hypothesis rejected when p-value<0.05.

Table 4.1: Questionnaire Distribution

ITEM	N	(%)
No. of Questionnaire Copies Properly filled	355	98.6
No. of Questionnaire Copies not returned/ improperly filled	5	1.4
No. of Questionnaire Copies Distributed	360	100

Source: Field Work (2025)

From the table 4.1 above, it could be seen that three hundred and sixty (360) questionnaire copies were distributed but only three hundred and fifty-five (355) being about 98.6% of the questionnaire copies distributed were properly filled and returned to the researcher.

Demographic Characteristics of the Customers

The report below presents the demographic distribution of 240 customers in the selected transportation firms.

Table: 4.2: Gender distribution of customers

Gender	N	%
Male	110	45.8
Female	130	54.2
Total	**240**	**100**

Source: Field Work (2025)

Table 4.2 shows demographic profile of the customers. This revealed that54.2% of the respondents were female, while 45.8% were male, suggesting a slightly higher female patronage among customers surveyed.

Table 4.3: Age Distribution of the Customers

Age Group	N	%
15 -30 years	168	70.0
31 – 45 years	57	23.8
46 – 60 years	10	4.2
61 years above	5	2.1
Total	**240**	**100**

Source: Field Work (2025)

Table 4.3 showed that the majority of the respondents (70%) were within the age range of 15 to 30 years, followed by 23.8% who were between 31 and 45 years. A smaller proportion of the respondents were aged 46 to 60 years (4.2%), while only 2.1% were aged 61 years and above. This indicates that most of the customers of transportation firms in Owerri metropolis are young adults

Demographic Characteristics of Managers and Employees in Transportation Firms

The report below presents the demographic distribution of 120 managers and the employees in the selected transportation firms.

Table 4.4: Gender Distribution of the Managers and Employees

Gender	N	%
Male	104	86.6
Female	16	13.4
Total	**120**	**100**

Source: Field Work (2025)

Table 4.4 shows that 103 respondents (86.6%) were male, while 16 (13.4%) were female. This indicates that there were more males than females.

Table 4.5: Age Distribution of the Managers and Employees

Age Group	Frequency	Percentage (%)
15 -30 years	22	18.3
31 – 45 years	50	41.7
46 – 60 years	34	28.3
61 years above	14	11.7
Total	**120**	**100**

Source: Field Work (2025)

Table 4.5 shows that the majority of respondents (41.7%) fell within the 31–45 years' age group, followed by 28.3% aged 46–60 years. The youngest age group (15–30 years) constituted 18.3%, while the oldest age group (61 years and above) represented 11.7%.

Table 4.6: Distribution of Years Worked for the managers and Employees

Years Worked	N	%
1 – 5 years	45	37.5
6 – 10 years	44	36.7
11 – 15 years	15	12.5
16 years above	16	13.3
Total	**120**	**100**

Source: Field Work (2025)

Table 4.6 presents the distribution of years worked among the manager and employees. This showed that 37.5% of employees had worked 1–5 years in their firms, closely followed by 36.7% who had worked 6–10 years. Those with 11–15 years of experience accounted for 12.5%, and those with over 16 years comprised 13.3%.

Table 4.7: Distribution of Position of the Employees

Position	N	%
Driver	72	60
Administrative manager	2	1.7
Finance manager	3	2.5
Terminal/operational manager	2	1.7
Ticket manager	1	0.8
Maintenance manager	1	0.8
Others	39	32.5
Total	**120**	**100**

Source: Field Work (2025)

Table 4.7 showed that the positions of respondents varied widely, covering both administrative and operational roles. Notably, 60% of respondents were drivers, while others held roles such as administrative manager, ticket attendants, finance officer, maintenance supervisor, terminal

manager, and other relevant transport service positions. This diversity suggests a well-represented workforce perspective within the study.

Table 4.8: Distribution of Service type among the Employees

Service Type	N	%
Mass Transit	120	100

Source: Field Work (2025)

Table 4.8 showed that all respondents (100%) indicated that their firms were involved in mass transit services, affirming the transport specialization under study.

Research Question 1:

What is the influence of Corporate Social Responsibility (CSR) on Customer Loyalty of Transportation Firms in Owerri, Imo State?

Report on Research Question 1 is presented on Table 4.9

Table 4.9: Influence of Corporate Social Responsibility (CSR) on Customer Loyalty of Transportation Firms in Owerri, Imo State

Variable	Response	Frequency	Percentage
Awareness of the Company's CSR activities			
	Yes	83	67
	No	40	32
Perception of the company as socially responsible			
	Yes	62	50.8
	No	46	37.5
	Not sure	15	11.7
Willingness to recommend the company(customers Loyalty)			
	Yes	27	21.7
	No	22	17.9
	Not sure	74	60.4

Source: Field Work (2025)

To ascertain the impact of CSR on customer loyalty, the study examined customers' awareness of CSR activities, their perception of the company's social responsibility, and their willingness to recommend the company to others. These elements serve as proxies for understanding how CSR influences customer loyalty. Findings show that a majority of customers (67.5%) had heard or read about the company's community development or social support programs, while 32.5% had not. This suggests a moderately high level of CSR awareness among the customer

base.When asked whether they perceive the company as socially responsible, 50.8% agreed, 37.5% disagreed, and 11.7% were unsure. This indicates a slightly positive but mixed perception of CSR engagement by the firms. However, when customer loyalty was assessed through their willingness to recommend the company, results revealed that only 21.7% of customers would recommend the firm, while 17.9% would not. A large proportion (60.4%) were unsure. This points to a gap between CSR perception and the customer's behavioral intention—suggesting that although many are aware of CSR efforts, these may not strongly translate into loyal behavior. Further analysis of CSR activities observed by customers revealed that 57.9% noticed environmental cleanliness efforts, followed by 17.1% who saw road safety campaigns. Very few observed sponsorships/donations (0.8%) or employee welfare (1.7%), while 22.5% said they hadn't noticed any CSR activity at all. This highlights that while CSR initiatives are being implemented, visibility and communication may be lacking, which could explain the low rate of recommendation. Overall, the results suggest that while CSR may positively influence customer perception, its direct impact on loyalty remains limited, likely due to poor communication or weak emotional engagement strategies by transportation firms.

Research Question 2:

Influence of Corporate Social Responsibility (CSR) on Customer Satisfaction in Transportation Firms in Owerri, Imo State?

Report on Research Question 2 is presented on Table 4.10

Table 4.10: Influence of Corporate Social Responsibility (CSR) on Customer Satisfaction in Transportation Firms in Owerri, Imo State (N = 240)

Customers Satisfaction with company service	Frequency	Percent
Not at all	1	0.4
Slightly	79	32.9
Moderately	56	23.3
Strongly	37	15.4
Very strongly	67	27.9
Total	**240**	**100.0**

	Mean	Standard deviation
Satisfaction with service of the company	3.67	1.212
Influence of the company's social involvement on use of service	3.38	1.217

Source: Field Work (2025)

The results revealed a moderately high level of customer satisfaction, with a mean score of 3.67 ± 1.21. This suggests that a substantial proportion of customers are either satisfied or very satisfied with the services of the companies. Additionally, the perceived influence of CSR on

customers' decisions to use the services of the transportation firms yielded a mean score of 3.38 ± 1.22, indicating a moderate to strong influence. Specifically, 33.8% of the respondents reported being satisfied, and 27.9% were very satisfied with the company's service, while 27.9% also noted that CSR activities very strongly influenced their decision to patronize the company. This demonstrates that CSR practices play a significant role in shaping customers' satisfaction and perception of service quality.

Testing of Hypotheses

The hypotheses in this study were tested as follows:

H_{01} :There is no significant relationship between Corporate Social Responsibility (CSR) and customer loyalty of transportation firms in Owerri, Imo State.

H_{A1} :There is significant relationship between Corporate Social Responsibility (CSR) and customer loyalty of transportation firms in Owerri, Imo State.

Table 4.11 Chi-square relationship between CSR and customer's loyalty among transportation companies

Test	X^2	df	p-value
Person Chi-square	96.904	4	<0.001
Likelihood ratio	86.821	4	<0.001
Linear-by-linear Association	39.073	1	<0.001

Source: SPSS Correlation Analysis Output (2025)

A Chi-square test of independence was conducted to examine the relationship between Corporate Social Responsibility (CSR) and customer loyalty among transportation firms in Owerri, Imo State. The result showed a statistically significant relationship between Corporate Social Responsibility and customer loyalty, $\chi^2(4, N = 240) = 96.90$, $p < .001$; therefore rejecting the null hypothesis and accepting the alternate hypothesis.Therefore, the relationship coefficient between Corporate Social Responsibility (CSR) and customer loyalty among transportation firms is statistically significant. Therefore, there is significant relationship between Corporate Social Responsibility (CSR) and customer loyalty of transportation firms in Owerri, Imo State

H_{02}: CSR activities will not significantly influence customer satisfaction in the transportation firms in Owerri Imo state.

H_{A2} :CSR activities will significantly influence customer satisfaction in the transportation firms in Owerri Imo state.

Table 4.12 Chi-square Test of Association between CSR and customer's satisfaction

Test	X^2	Df	p-value
Person Chi-square	76.529	8	<0.001
Likelihood ratio	85.294	8	<0.001
Linear-by-linear Association	0.011	1	0.918

Source: SPSS Correlation Analysis Output (2025)

A Chi-square test of independence was conducted to examine the relationship between the perception of Corporate Social Responsibility (CSR) practices and customer satisfaction among transportation firms in Owerri, Imo State. The results indicated a statistically significant association between Corporate Social Responsibility perception and customer satisfaction, $\chi^2(8, N = 240) = 76.53$, $p < .001$; therefore rejecting the null hypothesis and accepting the alternate hypothesis. Therefore, the relationship between Corporate Social Responsibility and customer's satisfaction is statistically significant. Therefore, Corporate Social Responsibility activities will significantly influence customer satisfaction in the transportation firms in Owerri Imo state.

Discussion of findings

The findings of this study revealed a statistically significant relationship between Corporate Social Responsibility and customer loyalty among transportation firms in Owerri, Imo State. Based on the Chi-square test result for the hypothesis assessing this relationship, a Pearson Chi-square value of $\chi^2(4) = 96.904$, $p < .001$ was obtained, indicating that customer perceptions of Corporate Social Responsibility are significantly related to their likelihood of recommending the company to others — a key marker of customer loyalty.

Specifically, among respondents who believed the company is socially responsible, 83 (57.2%) indicated that they would recommend the company to others, whereas only 62 (43%) of those who did not believe so were willing to recommend it. Conversely, among those unsure of the firm's Corporate Social Responsibility standing, 0 (0%) expressed willingness to recommend. This clearly demonstrates that positive perceptions of Corporate Social Responsibility activities such as environmental cleanliness and road safety campaigns—which were the most observed Corporate Social Responsibility efforts—are linked to increased customer loyalty. These findings align with prior research that has established a positive association between Corporate Social Responsibility and customer loyalty across industries. For instance, Pérez and Rodríguez del Bosque (2015) found that customers' perceptions of Corporate Social Responsibility significantly influence their trust and loyalty to service-based organizations. Similarly, Fatma, Rahman, and Khan (2015) emphasized that Corporate Social Responsibility activities enhance brand credibility and foster deeper emotional ties with customers, thereby boosting loyalty. Study by Nwachukwu et al. (2020) on the telecommunication sector was consistent with the findings of this study, where he reported that Corporate Social Responsibility practices tailored toward community development and ethical conduct significantly influenced customer retention and advocacy behavior. Therefore, this study reinforces the relevance of Corporate Social Responsibilitynot only as a tool for compliance or branding but as a strategic driver of customer loyalty in Nigeria's transportation sector.

This study revealed that a majority of the respondents were either satisfied (33.8%) or very satisfied (27.9%) with the services provided by the transportation firms. Furthermore, a notable proportion of respondents reported that the company's social involvement strongly (15.4%) or very strongly (27.9%) influenced their decision to use the company's services. The

mean rating for customer satisfaction was 3.67 (SD = 1.21) while the perceived influence of Corporate Social Responsibility on service use was 3.38 (SD = 1.22) on a 5-point Likertscale. These findings align with previous studies that have established a significant link between Corporate Social Responsibility practices and customer satisfaction. According to Luo and Bhattacharya (2006), companies that actively engage in Corporate Social Responsibility often enjoy enhanced customer satisfaction due to improved brand image and perceived value. Similarly, Martínez and Rodríguez del Bosque (2013) found that Corporate Social Responsibility initiatives, especially those related to environmental and community support, positively influence customer attitudes and loyalty in service industries. In the transportation sector, firms that demonstrate concern for social welfare are more likely to retain satisfied customers who appreciate ethical business conduct (Fatma et al., 2015). The observed trend in this study underscores that Corporate Social Responsibility plays a meaningful role in shaping customer perceptions and satisfaction in Owerri's transportation industry. This may be due to heightened awareness among customers regarding responsible corporate behavior and its implications for community well-being and service quality. Hence, the integration of Corporate Social Responsibility into strategic management is not merely ethical but also vital for sustaining customer satisfaction and loyalty.

Conclusion

This study concludes that corporate social responsibility positively and significantly influenced customer loyalty and customer satisfaction in transportation firms in Owerri metropolis, suggesting that when transportation firms actively engage in socially responsible practices—such as community support, environmental sustainability, and ethical business conduct—they tend to experience increased patronage and stronger customer retention.

Recommendations

Based on the findings, the researcher recommends that;

- **i.** There should be increased awareness and communication of Corporate Social Responsibility efforts through public campaigns, media, and direct customer engagement to strengthen the perceived value of these initiatives in transportation firms.
- iii. Periodic assessments and customer feedback should be integrated into the Corporate Social Responsibility strategy to help measure customer satisfaction and adapt initiatives accordingly in transportation firms.

Contribution to Knowledge

Every academic research is conducted to contribute to knowledge as such gives it credence and relevance. As such, this study contributes to knowledge by filling those research gaps identified in the statement of the research problem. The study contributes to knowledge by providing empirical literatures on the relationship between corporate social responsibility and organizational outcomes in transportation.The study adds to existing body of literatures on corporate social responsibility. It is also the very first degree research in the Department of

Business Administration of the University of Agriculture and Environmental Sciences (UAES), Umuagwo, that evaluates corporate social responsibility and organizational outcomes in transportation firms.

Limitation of the Study and Suggestion for further research

The study faced several limitations that may have influenced its findings and scope. First, it was confined to transportation firms within Owerri, Imo State, which limits the generalizability of the results to other regions or industries. Data collection relied on self-administered questionnaires, making the responses potentially subject to bias and inaccuracies. Additionally, the cross-sectional design restricted the ability to observe changes or long-term effects of Corporate Social Responsibility (CSR) practices over time. The study also focused on a limited range of CSR indicators, possibly omitting crucial aspects such as environmental sustainability and employee welfare. Furthermore, the sample size may not have fully represented the diversity of the transportation sector in the region, while the exclusive use of quantitative methods constrained the depth of insights that qualitative approaches might have provided. Time constraints during data collection and analysis may have further affected the comprehensiveness of the study's outcomes.

To address these limitations, future research could adopt a longitudinal design to examine the long-term effects of CSR on variables such as customer loyalty, financial performance, and brand equity. Researchers should also consider exploring employees' perceptions of CSR initiatives to understand how internal stakeholders influence organizational outcomes. In addition, subsequent studies could investigate the moderating roles of firm size or ownership structure (private versus public) on the relationship between CSR and organizational performance. Replicating similar studies in other geopolitical zones of Nigeria or in other developing countries would also help reveal regional variations and enhance the general applicability of CSR-related findings.

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