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Corporate Social Responsibility and Organizational Performance of Agro-Allied Firms in Cross River State, Nigeria

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Abstract

The study investigated the effect of corporate social responsibility on the organizational performance of Agro-allied firms in Cross River State, Nigeria. Specifically, it examined the effects of philanthropy, ethical, legal and economic responsibilities on performance of Agro-allied Firms. The study adopted a survey research design, stratified sampling technique and collected data from 252 employees in selected Agro-allied Firms in Cross River State. Four hypotheses were tested using multiple regression analysis. Results revealed that all four dimensions of CSR, philanthropy (B1=0.328, p=0.000 or p<0.05), ethical (B2=0.229, p=0.000 or p<0.05), legal (B3=0.353, p=0.000 or p<0.05) and economic (B4=0.139, p=0.000 or p<0.05) responsibilities have significant positive effects on the performance of Agro-allied Firms. The finding established the importance of community-oriented philanthropy, ethical, legal and economic CSR initiatives such as educational support, healthcare programs, and rural development projects. Agro-allied firms should ensure a code of conduct that emphasizes fairness, integrity, and equitable treatment of employees, suppliers, customers and alignment with environmental laws, labour standards, and corporate governance regulations and transparent resource allocation. This suggested that firms engaging in all four dimensions of CSR enhance their reputation, foster goodwill, and strengthen relationships with local communities, ultimately leading to improved market positioning and long-term sustainability. The implication is that Agro-allied Firms should institutionalize structured CSR programmes aligned with community needs to maximize both social impact and business returns. The

study recommended that CRS initiatives such as funding agricultural education, sponsoring rural healthcare drives, and partnering with farmers should be embedded in CRS strategies.

Keywords: Corporate Social Responsibility, Organizational Performance, Agro-Allied Firms, Corporate Philanthropy, Ethical Responsibility, Economic Responsibility.

Introduction

Corporate Social Responsibility (CSR) has increasingly become a key strategic approach for firms seeking to balance profit-making objectives with social and environmental obligations. It refers to the set of practices through which companies evaluate and take responsibility for the wider effects of their operations on society and the environment (Mu et al., 2023). Although CSR is widely promoted as a mechanism for improving organisational legitimacy and competitiveness, scholars differ on the extent to which CSR directly translates into organisational performance. While some studies argue that CSR enhances corporate reputation, customer loyalty, and employee satisfaction, thereby improving firm performance (Okoronkwo et al., 2021), others contend that CSR activities may increase operational costs and reduce short-term profitability if they are not strategically aligned with business objectives. Tulcanaza-Prieto et al. (2020) postulated that CSR initiatives could influence the accumulation of productive intangibles, thereby enhancing firm performance. This suggests that CSR may serve as a value-creating mechanism when firms successfully integrate social and environmental responsibilities into their operational strategies. However, the effectiveness of CSR often depends on the nature of the industry, stakeholder expectations, and the extent to which CSR initiatives are embedded into organisational culture rather than implemented merely for reputational purposes.

In a broader sense, CSR is defined as the voluntary commitment of businesses to contribute to sustainable economic development through collaboration with employees, families, local communities, and society at large, with the aim of improving overall quality of life (Li et al., 2024). Despite this broad acceptance, the concept of CSR remains contested because scholars and practitioners emphasize different dimensions of responsibility. Some scholars prioritize economic and legal responsibilities as the primary obligations of firms (Carroll & Brown, 2022), while others argue that ethical and philanthropic responsibilities are equally important for sustainable business operations (Yumei et al., 2021). Within the Agro-allied sector, CSR activities are commonly expressed through philanthropic responsibilities, ethical responsibilities, legal responsibilities, and economic responsibilities, all directed towards community development and environmental sustainability. However, empirical findings on the effectiveness of these CSR dimensions remain inconsistent. For instance, some

studies report that philanthropic activities improve corporate image and stakeholder trust (Siyanbola et al., 2026), whereas others suggest that excessive spending on community projects without measurable business outcomes may weaken financial performance (Velte, 2022). Similarly, ethical and legal responsibilities may improve stakeholder confidence, but strict compliance with environmental and labour regulations may also increase operational costs, especially for firms operating in highly competitive environments (Sekhon & Kathuria, 2019).

Agro-allied firms in Cross River State have undertaken various CSR projects that align with the state's agricultural profile, including the cultivation of cocoa, oil palm, bananas, and plantains. These initiatives not only support community development but also align with firms' strategic interests in promoting sustainable agricultural practices. Investments in infrastructure such as roads and bridges facilitate the transportation of agricultural products and improve supply chain efficiency. Educational support contributes to the development of a skilled workforce knowledgeable in modern agricultural techniques, while healthcare initiatives help maintain a healthy labour force necessary for operational productivity. However, despite these visible CSR contributions, there is limited empirical evidence on whether such initiatives consistently translate into improved organisational performance within Agro-allied firms in Cross River State. Existing studies have largely focused on other sectors or broader geographical contexts, making it difficult to generalize findings to Agro-allied firms operating within the socio-economic realities of Cross River State (Aguinis & Glavas, 2021). Furthermore, many previous studies examine CSR dimensions independently rather than investigating the combined effects of philanthropic, ethical, legal, and economic responsibilities on organisational performance (Eboh & Uzor, 2024). This creates a significant empirical and contextual gap that this study sought to address.

Research Rationale

Over the years, agro-allied firms have increasingly adopted corporate social responsibility (CSR) as a strategy for improving relationships with host communities. However, rising socio-economic pressures and the high cost of living in Nigeria have made it necessary for firms to adopt more structured and impactful CSR initiatives (Pradhan, 2016). Despite this, CSR implementation in critical areas such as environmental sustainability, infrastructure development, education, and healthcare remains limited. This gap raises concern because weak CSR engagement may reduce community welfare and also limit long-term firm performance and sustainability.

A key problem is the inconsistent implementation of core CSR responsibilities. Ethical responsibilities, which require integrity, fairness, and environmental care, are often weakly practised in some Agro-allied firms in Cross River State, affecting trust and operational effectiveness. Economic responsibilities are also constrained, as firms struggle to balance profitability with meaningful CSR investment, while poor infrastructure such as bad roads and

unstable electricity continues to increase costs and reduce efficiency. Philanthropy responsibilities, particularly educational support, are also inadequate, contributing to skill gaps in host communities and limiting workforce quality and adaptability. In addition, Legal responsibilities, which involve compliance with regulations and environmental and labour standards, are not always strictly followed. Despite these issues, there is limited empirical evidence on how these CSR dimensions collectively influence the performance of Agro-allied firms in Cross River State. Existing studies tend to examine CSR in isolation rather than as an integrated framework affecting firm performance. This study therefore addressed this gap by assessing the combined effect of CSR dimensions on the performance of Agro-allied firms in the study area. Hence, the study's specific objectives were to:

1. investigate the effect of philanthropy responsibilities on the performance of Agro-allied firms in Cross River State;
2. determine the effect of ethical responsibilities on the performance of Agro-allied firms in Cross River State;
3. examine the effect of legal responsibilities on the performance of Agro-allied firms in Cross River State;
4. ascertain the effect of economic responsibilities on the performance of Agro-allied firms in Cross River State.

LITERATURE REVIEW

Corporate Social Responsibility

Corporate Social Responsibility (CSR) refers to a firm's voluntary commitment to integrate philanthropy, ethical, legal, and economic responsibilities into its business operations, with the aim of improving societal welfare while ensuring sustainable business conduct. It involves managing the social, environmental, and economic impacts of corporate activities and engaging stakeholders in addressing broader societal challenges (Kesto, 2017). CSR is also viewed as the integration of social and environmental concerns into business operations and stakeholder interactions to promote a better society and cleaner environment (Garai, 2017), while also reflecting the interdependent relationship between firms, economic systems, and host communities. Although interpreted differently across literature as corporate social performance, corporate citizenship, or stakeholder management, it generally represents a discretionary corporate effort to improve community well-being and manage reputation, innovation, and risk. The CSR–performance relationship remains theoretically contested: some scholars argue CSR reduces profitability by increasing costs and diverting resources from core operations (Friedman, 1984), while others maintain that responsible social engagement enhances legitimacy, stakeholder trust, and long-term performance (Davis, 1973). Empirical findings are also mixed, with some studies reporting positive effects of CSR on financial performance (Javed et al., 2020), while others find weak or no significant relationships (Isanzu & Fengju, 2016). In the context of Agro-Allied firms in Cross River State, CSR activities such as infrastructure development, educational support, rural

electrification, and healthcare outreach are expected to influence operational efficiency, product quality, service delivery, and sales performance; however, evidence from similar developing economies, such as Tanzania, suggests that CSR can improve financial outcomes (Hirigoyen & Poulain-Rehm, 2015), though results remain context-dependent and influenced by industry structure, firm size, and socio-economic conditions.

Performance of Agro-allied Firms

Performance refers to how efficiently an organisation converts inputs such as labour, capital, and technology into outputs over a given period, reflecting effectiveness in resource utilisation (Isanzu & Fengju, 2016). In Agro-allied firms, performance is a key determinant of competitiveness and profitability, as improvements in performance often lead to lower production costs, higher profitability, and increased market share. Recent literature shows that CSR has become a major driver of organisational performance because it influences both internal and external business outcomes (Kesto, 2017). CSR improves performance through multiple channels, including employee morale, stakeholder trust, brand reputation, innovation, and risk management. From a theoretical perspective, CSR is debated, with Friedman (1984) arguing that it reduces firm efficiency by increasing costs, while Davis (1973) and empirical findings such as Javed et al. (2020) suggest that CSR enhances long-term performance through legitimacy, trust, and organisational efficiency, although mixed results still exist (Isanzu & Fengju, 2016). In Agro-allied firms in Cross River State, CSR-linked outcomes such as improved labour efficiency, operational stability, sustainable practices, and stronger stakeholder relations are particularly relevant, as they directly influence performance indicators like operational efficiency, product quality, service delivery, and revenue growth, though the actual impact depends on how strategically CSR is implemented within the firm's operational and socio-economic context (Hirigoyen & Poulain-Rehm, 2015).

Philanthropy Responsibilities and Performance of Agro-Allied Firms

Philanthropy Corporate Social Responsibility (CSR) refers to voluntary corporate actions aimed at improving societal welfare through charitable giving, community development programmes, and social investments that go beyond legal and ethical requirements (Joseph, 2024; Šontaitė-Petkevičienė, 2015). In Agro-allied firms, particularly in rural settings such as Cross River State, philanthropy CSR is significant because it directly addresses community needs linked to education, healthcare, and infrastructure, which are essential for sustaining agricultural livelihoods (Sameer, 2021). These initiatives include scholarship schemes, school construction, medical outreach programmes, and hospital support, all of which contribute to human capital development and improved health outcomes, thereby strengthening workforce productivity and long-term economic sustainability (Pradhan, 2016). In addition, philanthropy-driven interventions such as skill acquisition programmes and small business support stimulate local economic activity and enhance community resilience. Empirical literature further shows that philanthropy CSR strengthens corporate reputation, improves

brand loyalty, and enhances stakeholder trust, which are critical for sustained business operations (Liang et al., 2020). For Agro-allied firms, such investments also improve operational conditions by enhancing infrastructure like rural roads and clean water systems, which reduce logistical bottlenecks and improve supply chain efficiency and market access (Mohamed et al., 2024). Studies also indicate that firms with strong philanthropy CSR programmes achieve higher profitability due to improved community relations and fewer operational disruptions (Okolie & Igbini, 2020). Overall, philanthropy CSR improves Agro-allied firm performance by strengthening social capital, reducing operational risks, improving efficiency in distribution systems, and enhancing market reputation, which collectively translate into higher profitability, stronger stakeholder relationships, and improved long-term organisational performance. Hence, it was hypothesized that:

H_1: Philanthropy responsibilities have a significant effect on the performance of agro-allied firms in Cross River State.

Ethical Responsibilities and Performance of Agro-Allied Firms

Ethical responsibilities in CSR refer to a firm's obligation to operate with integrity, fairness, transparency, and respect for stakeholders, ensuring that business activities do not exploit people, communities, or the environment (Dabic et al., 2016). These responsibilities extend beyond legal compliance and require firms to act according to moral standards in areas such as labour practices, environmental protection, and supply chain management. Ethical CSR therefore reflects a voluntary commitment to "doing what is right," even when not enforced by law, and this strengthens trust and long-term sustainability in business relationships. In Agro-allied firms in Cross River State, ethical responsibilities are reflected in fair wages for farmworkers, avoidance of exploitative labour practices, respect for indigenous land rights, transparent sourcing of raw materials, and environmentally sustainable farming methods that reduce ecological damage (Briege et al., 2020). Such practices are essential because they promote inclusiveness, reduce social inequalities, and support local economic development through decent employment opportunities. Empirical evidence shows that ethical CSR improves corporate image, strengthens stakeholder trust, enhances customer loyalty, and reduces legal and reputational risks, all of which contribute to stronger organisational stability. It also improves employee satisfaction and engagement, leading to lower turnover and higher productivity, which directly enhances operational outcomes. In developing economies like Nigeria, ethical CSR is particularly important because weak regulatory enforcement makes voluntary corporate accountability a key governance mechanism. Studies further indicate that ethical business conduct promotes market trust and economic stability, which supports long-term performance and development. Overall, ethical CSR improves Agro-allied firm performance by strengthening stakeholder trust, improving employee productivity, reducing operational and legal risks, enhancing market access and customer loyalty, and fostering a stable and socially supportive business environment, all of which collectively translate into

improved organisational performance and sustainable growth. Hence, it was hypothesized that:

H_2: Ethical responsibilities have a significant effect on the performance of agro-allied firms in Cross River State.

Legal Responsibilities and Performance of Agro-Allied Firms

Legal responsibilities in CSR refer to a firm's obligation to comply with laws, regulations, and industry standards that govern its operations, forming the minimum acceptable standard of corporate behaviour in society (Nyeadi et al., 2018). In Agro-allied firms in Cross River State, this includes adherence to environmental protection laws, labour regulations, tax obligations, and agricultural safety standards, which help firms avoid legal sanctions while strengthening legitimacy and stakeholder trust. Legal CSR compliance is closely linked to firm performance because it reduces exposure to risks such as fines, litigation, reputational damage, and operational disruptions, all of which can weaken profitability and long-term stability. It also promotes transparency and accountability, which improves stakeholder confidence and strengthens organisational reputation. Internally, compliance with labour laws enhances employee satisfaction and organisational commitment, as workers feel protected and fairly treated, leading to higher productivity and lower turnover (Lis, 2012). Empirical evidence further shows that legal CSR improves corporate governance and operational efficiency by encouraging firms to adopt strong internal control systems that minimise waste and inefficiencies (Krüger, 2015). In Agro-allied operations, compliance with environmental regulations supports sustainable farming and proper waste management, improving resource efficiency and reducing long-term costs, while adherence to labour standards ensures workforce stability and motivation. Externally, legal compliance enhances corporate reputation and market credibility, making firms more attractive to investors, customers, and business partners, and improving access to financing and markets, including export opportunities (Lahouel et al., 2021; Krüger, 2015). Overall, legal CSR improves Agro-allied firm performance by reducing legal and operational risks, strengthening governance, improving employee productivity, enhancing market reputation, increasing access to investment and markets, and ensuring business continuity, thereby supporting long-term organisational performance and sustainability (Lahouel et al., 2021). Hence, it was hypothesized that:

H_3: Legal responsibilities have a significant effect on the performance of agro-allied firms in Cross River State.

Economic Responsibilities and Performance of Agro-Allied Firms

Economic responsibilities in CSR refer to a firm's obligation to remain financially viable while creating value for shareholders, employees, and the wider economy through efficient resource use, profitability, and contribution to local economic development (Anam et al., 2024). In Agro-allied firms, this includes sustaining profitability, improving resource

allocation, creating employment, sourcing locally, and strengthening agricultural value chains. When these responsibilities are fulfilled, firms not only ensure long-term survival but also stimulate economic activity in host communities through job creation, income generation, and market linkages, thereby supporting shared prosperity. Evidence shows that profitability enables reinvestment, innovation, and expansion, which strengthens business stability (Famiyeh et al., 2016), while local sourcing from smallholder farmers increases rural incomes and supports agricultural development, as seen in Agro-allied operations in Cross River State. Economic CSR also promotes inclusive growth through farmer training, credit access, and capacity-building, which improve productivity and reduce losses (Anam et al., 2024), while backward linkages stimulate related sectors such as transport and packaging (Coppola et al., 2020). Empirical studies confirm a positive link between economic CSR and firm performance, showing improved efficiency and competitiveness in agri-food firms, reduced supply chain disruptions and higher profitability in Agro-allied firms engaging in local procurement, and stronger community support that enhances operational stability (Famiyeh et al., 2016). Overall, economic responsibilities improve Agro-allied firm performance by strengthening profitability, enhancing operational efficiency, improving supply chain resilience, increasing competitiveness, and fostering stronger community relations, which together drive sustained organisational growth. Hence, it was hypothesized that:

H_4: Economic responsibilities have a significant effect on the performance of agro-allied firms in Cross River State.

Theoretical Framework

This study was based on Carroll's Pyramid of Corporate Social Responsibility (CSR), propounded by Carroll (1991) and Carroll & Shabana (2010); and Stakeholder Theory, propounded by Freeman (1984).

Carroll's pyramid of corporate social responsibility (CSR)

This study is anchored on Carroll's Pyramid of Corporate Social Responsibility (CSR), developed by Carroll (1991), which conceptualises CSR as a hierarchical structure of four responsibilities: economic, legal, ethical, and philanthropy. The model posits that economic responsibility forms the foundation of business existence, followed by legal compliance, ethical conduct, and philanthropy contributions at the apex (Carroll, 1991; Carroll & Shabana, 2010). It assumes that firms must first be profitable and law-abiding before progressing to ethical behaviour and voluntary contributions to societal welfare for sustainable business success. This framework is applied in this study to assess CSR in Agro-allied firms in Cross River State, where economic responsibility reflects profitability and survival, legal responsibility ensures compliance with agricultural and environmental regulations, ethical responsibility covers fair labour and environmental practices, and philanthropy responsibility involves community support such as education and healthcare. The framework is relevant because it provides a structured explanation of how these CSR dimensions interact to influence firm performance outcomes such as operational efficiency, financial performance, and

stakeholder trust (Carroll, 2016). Empirical evidence further suggests that firms that effectively balance these four CSR responsibilities tend to record improved financial performance, stronger reputation, and better stakeholder relations (Wang et al., 2016), making the framework useful for explaining how CSR drives both business success and community development in the Agro-allied sector.

Stakeholder theory

Stakeholder theory, introduced by Freeman (1984), explains that firms operate within a network of stakeholders whose interests influence and are influenced by organisational decisions, including employees, customers, suppliers, communities, regulators, and shareholders (Kim et al., 2014). It challenges the shareholder-only view by arguing that long-term firm success depends on managing relationships with all stakeholder groups effectively (Krüger, 2015; Lahouel et al., 2021). The theory assumes that firms create sustainable value when they respond to stakeholder expectations, build trust, and reduce conflicts, which in turn enhances organisational stability and performance (Lis, 2012). In relation to CSR, stakeholder theory views initiatives such as infrastructure development, education, healthcare, and environmental protection as responses to stakeholder needs that strengthen legitimacy and operational success. In Agro-allied firms, CSR activities such as rural infrastructure support improve logistics and employee access, while education and healthcare initiatives enhance workforce capability, productivity, and service delivery (Nyeadi et al., 2018). The theory also highlights the importance of social licence to operate, where firms that meet stakeholder expectations experience fewer disruptions and stronger community support, while poor CSR engagement can lead to conflict, reduced sales, and weakened performance (Šontaitė-Petkevičienė, 2015). Overall, stakeholder theory explains CSR as a strategic tool that improves firm performance by strengthening relationships, enhancing trust, improving operational efficiency, and ensuring long-term sustainability in Agro-allied firms.

Review of Empirical Studies and Conceptual Framework

The review of empirical studies (see Table 1) generally indicates that corporate social responsibility (CSR) is positively associated with both financial and non-financial dimensions of organisational performance. Evidence from developed and developing economies suggests that CSR practices, including economic, legal, ethical, and philanthropic responsibilities, improve firm outcomes through enhanced reputation, stakeholder trust, operational efficiency, employee commitment, and market competitiveness (Bansal, 2024; Zakiah & Harianto, 2024; Singhal et al., 2024; Suprabha et al., 2024; Coppola et al., 2020; Soria, 2024; Li et al., 2024). These studies largely support the stakeholder theory perspective that firms which respond effectively to stakeholder expectations are more likely to achieve sustainable competitive advantage and long-term performance improvements. However, much of the existing literature assumes a direct and universally positive relationship between CSR and performance without adequately accounting for contextual differences across industries, institutional environments, and economic conditions.

A critical review of the literature further reveals that empirical finding on the CSR–performance relationship remains inconsistent. While studies such as Lahouel et al. (2021), Nyeadi et al. (2018), and Javed et al. (2020) report strong positive effects of CSR on profitability, reputation, and operational outcomes, other studies demonstrate mixed or even negative relationships. For instance, Sekhon and Kathuria (2019) and Sameer (2021) found that CSR initiatives may reduce short-term financial returns due to increased compliance, environmental, and community-related costs. Similarly, Krüger (2015) argued that the market responds differently to CSR activities depending on whether stakeholders perceive such initiatives as genuine value-creating efforts or symbolic public relations strategies. This suggests that CSR effects are not automatic but are influenced by organisational motives, strategic alignment, industry characteristics, and stakeholder perceptions. Despite these important insights, many empirical studies still adopt broad aggregate measures of CSR, thereby overlooking the possibility that individual CSR dimensions may exert different levels of influence on organisational performance.

Another major limitation in the literature is the overconcentration of studies within non-agricultural sectors such as banking, airlines, manufacturing, and multinational corporations (Lahouel et al., 2021; Kesto, 2017). Although these studies provide useful evidence on the strategic importance of CSR, their findings may not be fully applicable to Agro-allied firms whose operations are highly dependent on land use, rural communities, environmental sustainability, and agricultural supply chains. Agro-allied firms face unique stakeholder pressures relating to environmental degradation, rural poverty, labour practices, and food sustainability, which differ significantly from those of service-based or industrial firms. However, limited empirical attention has been given to how these sector-specific realities shape the CSR–performance relationship within agribusiness settings, particularly in African economies.

Within the African context, the literature remains largely fragmented and descriptive. Studies conducted in Nigeria, South Africa, Tanzania, and Ethiopia primarily focus on CSR as a tool for community relations, educational support, rural development, and social wellbeing (Eweje, 2016; Udo-Umoren, 2017; Anam et al., 2022; Isanzu & Fengju, 2016; Kesto, 2017). While these studies confirm that CSR contributes positively to stakeholder perception and community development, they pay limited attention to how specific CSR dimensions independently and jointly influence measurable organisational performance indicators such as productivity, profitability, operational efficiency, and market competitiveness. In addition, many African studies rely heavily on qualitative methods, case studies, or simple regression approaches, with limited use of integrated models capable of examining the combined effects of philanthropic, ethical, legal, and economic responsibilities on firm performance. Consequently, the multidimensional nature of CSR remains insufficiently explored within African agribusiness research. More importantly, there is limited evidence specifically addressing Agro-allied firms in Cross River State, despite the sector's strategic contribution to employment generation, food production, and rural economic development. Existing

Nigerian studies tend to examine CSR broadly across industries without isolating Agro-allied firms or accounting for the socio-economic and environmental peculiarities of agricultural-producing communities. Furthermore, previous studies rarely examine how the four dimensions of Carroll's CSR pyramid interact collectively to shape organisational performance outcomes within Agro-allied firms. This creates both a contextual and empirical gap in the literature. Therefore, this study extended existing knowledge by critically examining the combined effects of philanthropic, ethical, legal, and economic responsibilities on the organisational performance of Agro-allied firms in Cross River State, Nigeria.

TABLE 1

Review of empirical studies on CSR and firm performance

Author & Year	Context/ Country	Aim of Study	Methodology	Key Variables	Key Findings
Bansal (2024)	India	CSR compliance and market performance	Quasi-experiment; regression	CSR compliance, market performance	CSR compliance improves perceived market performance
Zakiah & Harianto (2024)	Indonesia	CSR and management performance	Secondary data; regression	CSR (social & environmental), performance	Positive effect on financial and managerial outcomes
Singhal et al. (2024)	Emerging economies	CSR and firm performance	Survey; regression	CSR, ROA, market value	CSR improves firm performance significantly
Suprabha et al. (2024)	India	CSR and financial performance	Secondary data; regression	CSR, profitability	Positive relationship with revenue and profit growth
Okolie and Igbini (2020)	Agri-food sector	CSR and firm performance	Mixed methods; regression	CSR, financial performance	CSR improves competitiveness and profitability
Wahab et al. (2022)	Multiple industries	CSR strategy and performance	SEM	CSR strategy, financial performance	Proactive CSR yields better financial outcomes
Coppola et al. (2020)	Europe	CSR and competitiveness	Survey; regression	CSR, competitiveness	CSR improves competitiveness and stakeholder relations
Soria (2024)	Global firms	CSR and corporate performance	Mixed methods	CSR, ROA, profit margin	CSR improves financial performance
Li et al. (2024)	China	CSR and financial performance	Panel regression	CSR, firm performance	Significant positive effect of CSR
Valentine (2024)	Global	CSR and financial outcomes	Literature review	CSR, performance	Generally positive but context-dependent
Lahouel et al. (2021)	Airline industry	CSR and financial performance	DEA; panel data	CSP, Tobin's Q	Positive effect on financial performance
Krüger (2015)	Multi-industry	CSR and shareholder value	Regression	CSR, shareholder wealth	Positive CSR increases value; negative CSR reduces it
Kesto (2017)	Ethiopia	CSR and bank performance	Survey; regression	CSR, financial performance	CSR improves banking performance
Javed et al. (2020)	Multi-industry	CSR and reputation	SEM	CSR, reputation, performance	Responsible leadership strengthens CSR effects

Author & Year	Context/ Country	Aim of Study	Methodology	Key Variables	Key Findings
Isanzu & Fengju (2016)	Tanzania	CSR and performance	Case study; regression	CSR, performance	Strong positive relationship
Garai (2017)	India	CSR and profitability	Time series analysis	CSR, ROE	CSR improves profitability
Mu et al. (2023)	China	CSR and employee outcomes	PLS-SEM	CSR, satisfaction	CSR improves job satisfaction
Sekhon & Kathuria (2019)	India	CSR and financial performance	Panel data	CSR, ROA, ROE	Mixed and sometimes negative effects
Coelho et al. (2023)	Global	CSR and performance	Systematic review	CSR, financial outcomes	Overall positive relationship
Joseph (2024)	Global	CSR and employee engagement	Systematic review	CSR, engagement	CSR improves engagement and performance
Sameer (2021)	Maldives	CSR and financial performance	Panel regression	CSR, ROA, ROE	Negative relationships found
Jehu et al. (2023)	Pakistan	CSR and firm performance	Survey; regression	CSR, performance	Positive effect observed
Abdulaziz-Alhumaidan & Ahmed (2020)	Tunisia	CSR and sustainability	Survey; regression	CSR, sustainability	CSR improves environmental performance only
Eweje (2006)	Nigeria & South Africa	CSR and community development	Qualitative	CSR, community impact	CSR improves community relations
Udo-Umoren (2017)	Nigeria	CSR in education	Content analysis	CSR education support	CSR improves educational development
Anam et al. (2022)	Nigeria (Cross River)	CSR and wellbeing	Mixed methods	CSR, wellbeing	CSR improves rural wellbeing
Nwaneri (2015)	Nigeria	CSR and profitability	Regression	CSR, profit	Positive relationship
Mohamed et al. (2024)	Egypt	CSR and performance	Regression	CSR, financial performance	CSR improves firm performance
Liang et al. (2020)	China	CSR and performance	Regression	CSR, performance	Positive effect observed
Pradhan (2016)	India	CSR and reputation	Regression	CSR, reputation	CSR improves performance
Šontaitė-Petkevičienė (2015)	Lithuania	CSR and reputation	Survey	CSR, trust	CSR improves reputation
Nyeadi et al. (2018)	South Africa	CSR and performance	Panel regression	CSR, performance	Strong positive effect

Source: Empirical review (2025)

Therefore, this study conceptualized CSR as the independent variable, consisting of four dimensions: philanthropic, ethical, legal, and economic responsibilities, while firm performance was the dependent variable, measured through operational efficiency, product quality, service delivery, and sales volume. Philanthropic responsibility reflects voluntary community support such as education and health initiatives that strengthen stakeholder trust

and market acceptance. Ethical responsibility involves fairness, transparency, and responsible conduct, which improves employee commitment and service quality. Legal responsibility refers to compliance with regulations, which reduces operational risks and improves efficiency. Economic responsibility focuses on profitability and resource optimisation, ensuring sustainability and competitiveness. Together, these CSR dimensions are expected to enhance firm performance by improving trust, reducing risk, and strengthening operational effectiveness in agro-allied firms in Cross River State (as conceptualized in FIG. 1).

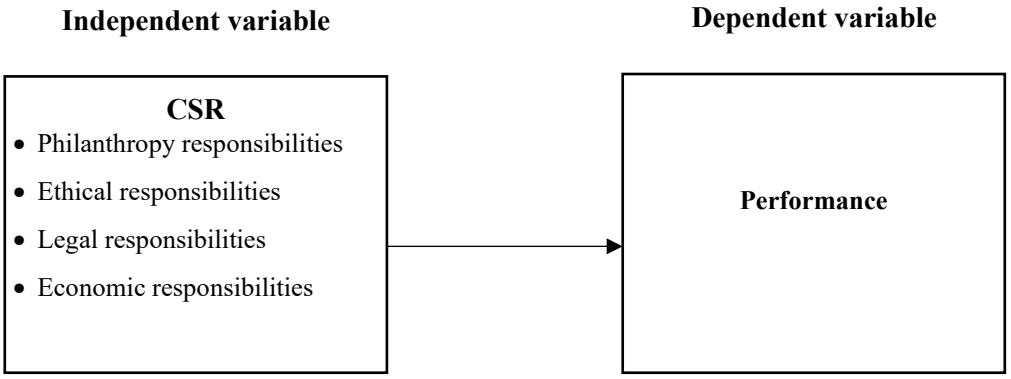


FIG. 1. Conceptual framework
Source: Researchers' model

MATERIALS AND METHODS

Research Design

The study employed the survey research design. Survey research design involves systematically gathering of information from a sample population to understand their opinions, behaviours, or characteristics regarding a particular topic (Babbie, 2016). In the context of corporate social responsibilities (CSR) and performance of Agro-allied firms, survey research design entails carefully crafting a questionnaire or survey instrument to collect data from relevant stakeholders, such as agricultural company management and employees. The justification for using survey design is because, survey is an essential tool for collecting data from a sample of individuals that represent a larger population. Using a well-designed survey, ensure that the data collected is reliable and valid, reducing biases that could affect the results. Since the study aims to established how CSR affect the performance of Agro-allied firms in Cross Rive State, the survey research design will be appropriate and suitable.

Population, sample size and sampling technique

The population of the study consisted of all the 12 Agro-allied firms in Cross River State. However, six (6) agro-allied firms were selected for the study with a population of 683 employees, representing various levels of staff within the selected Agro-allied companies. The composition of the population, including management, senior, and junior staff, was obtained from the respective human resource management units of each company. The breakdown of

employees from each selected Agro-allied firms is as follows: Biase Plantation Limited (Ibiae Farms) (179), Densa Farms (126), BUB Farms (109), Tofamid Integrated Farns (84), Wilmar Oil Plantation Farm (130), Afro Bee Limited (55) (Human Resources Department of the Studied Agricultural Companies, 2024). The study employed the Yamane (1973) formula to calculate the sample size for the study. This step is essential to guarantee a fair and unbiased representation of the staff in the selected Agro-allied firms in Cross Rivers State. The Taro Yamane formula was given as

$$n = \frac{N}{1 + N(e)^2}$$

Where n = sample size
N = Population
e = error limit (0.05 on the basis of 95 percent confidence level)

$$n = \frac{683}{1 + 683(0.05)}$$

$$n = \frac{683}{1 + 683(0.0025)}$$

$$n = \frac{683}{2.707}$$

$$n = 252$$

Therefore, the sample size for the study was 252.
Since the sample size for the study was 252, the distribution of the sample size in the selected agricultural companies is calculated below:

Ibiae Farms $n = \frac{179}{683} X \frac{252}{1}$ n = 66

Densa Farms $n = \frac{126}{683} X \frac{252}{1}$ n = 47

BUB Farms $n = \frac{109}{683} X \frac{252}{1}$ n = 40

Tofamid farms $n = \frac{84}{683} X \frac{252}{1}$ n = 31

Wilmar Oil Plantation $n = \frac{130}{683} X \frac{252}{1}$ n = 48

Afro Bee $n = \frac{55}{683} X \frac{252}{1}$ n = 20

The study adopted a stratified sampling technique to ensure balanced representation of Agro-allied firms across the three senatorial districts in Cross River State, Nigeria. The population was first divided into three strata based on these districts. From a total of 12 registered and operational Agro-allied firms, six firms were selected, comprising two from each district. Selection within each stratum was done using simple random sampling through a balloting (hat and draw) method, where firm names were written on separate papers, mixed, and randomly drawn. This approach ensured that all firms had an equal chance of selection, reduced sampling bias, and enhanced the representativeness of the sample. The final sample of six firms represents 50% of the total population, making it adequate for generalisation.

Data collection and research instrument

Primary data were collected through the use of a structured questionnaire designed by the researcher based on existing literature and previous empirical studies on CSR and organisational performance. The questionnaire was divided into two sections. Section A captured demographic information of respondents such as gender, age, marital status, educational qualification, and years of work experience. Section B measured the study variables, namely philanthropy responsibilities, ethical responsibilities, legal responsibilities, economic responsibilities, and organisational performance.

The questionnaire items were operationalised using measurable indicators adapted from prior CSR literature. Philanthropy responsibilities were measured using items relating to community development projects, educational support programmes, healthcare assistance, and environmental sustainability initiatives. Ethical responsibilities were measured through indicators such as fairness in employee treatment, integrity in business dealings, transparency, and ethical decision-making practices. Legal responsibilities were measured using compliance with labour laws, environmental regulations, taxation policies, and corporate governance standards. Economic responsibilities were operationalised using indicators such as profitability, efficient resource allocation, cost management, and long-term business sustainability. Organisational performance was measured using indicators relating to productivity, employee satisfaction, customer loyalty, operational efficiency, and market competitiveness. Responses in Section B were measured on a five-point Likert scale ranging from Strongly Agree (5), Agree (4), Undecided (3), Disagree (2), to Strongly Disagree (1).

Validity and reliability of the instrument

To ensure content and face validity, the questionnaire was subjected to expert review by specialists in business management and research methodology at the University of Calabar. Their observations and corrections were incorporated into the final draft of the instrument to ensure clarity, relevance, and adequacy of the questionnaire items in measuring the study constructs.

The reliability of the instrument was established through a pilot study conducted at the University of Calabar Farms using the test–retest method. Ten copies of the questionnaire were administered to employees who were not part of the main study population. The same instrument was re-administered to the respondents after an interval of two weeks to assess consistency of responses over time. Data obtained from the pilot study were coded and analysed using SPSS version 23 to determine the Cronbach's Alpha coefficients for the study variables. A minimum threshold of 0.70 was adopted as acceptable for internal consistency reliability. The results presented in Table 2 indicate that all constructs exceeded the acceptable threshold, confirming that the instrument was reliable for the study.

TABLE 2
Reliability test results

S/N	Constructs	Cronbach's Alpha
1	Philanthropy responsibilities	0.726
2	Ethical responsibilities	0.766
3	Legal responsibilities	0.799
4	Economic responsibilities	0.768
5	Performance	0.822

Source: Researchers' field survey (2025).

Ethical Considerations

Ethical approval for the study was obtained from the Research Committee of the Department of Business Management, University of Calabar, Nigeria, before data collection. Respondents were informed about the purpose of the study, and participation was strictly voluntary. The researchers assured respondents of confidentiality and anonymity, and no personal identifying information was disclosed in the analysis or reporting of findings. Informed consent was obtained from all participants prior to questionnaire administration, and respondents were allowed to withdraw from the study at any stage without penalty.

Data Treatment Techniques

The data collected for the study were summarised and presented using tables and percentages with the aid of computer software. Descriptive statistics were used for initial analysis, while multiple regression analysis was employed to test the hypotheses at a 0.05 level of significance. Given that the study examines the effect of CSR on the performance of Agro-allied firms, regression analysis was considered appropriate as it assesses the relationship between variables. The analysis was conducted using SPSS version 23. The model for the multiple regression is specified as follows:

$Y = \alpha + \beta X + \varepsilon$……...…….…..…….……. (i)

$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + \beta 5X5 + \varepsilon$ ……...…..…….…..……. (ii)

Perf = *f* (PR, ETHR, LR, ER) …….…….…… (iii)

Perf = $\alpha + \beta_1 PR_1 + \beta_2 ETHR_2 + \beta_3 LR_3 + \beta_4 ER_4 + \varepsilon$……... (iv)

Where = (α, β1, β2 - - - - β4 ≠0…….) are regression coefficients.

Perf = Organizational Performance

PR = Philanthropy Responsibilities

ETHR = Ethical Responsibilities

LR = Legal Responsibilities

ER = Economic Responsibilities

X = Predictor

B = Coefficient

α = Intercept, Constant

ε = Stochastic error term

ANALYSIS AND FINDINGS

After the questionnaire survey, out of a total of 252 questionnaires distributed, 243 were successfully returned, representing a high response rate and indicating strong participation across the companies. With this data, the dull hypotheses of the study were tested thus:

H_o: Philanthropy responsibilities do not have significant effect on the performance of Agro-allied firms in Cross River State.

H_o: Ethical responsibilities do not have significant effect on the performance of Agro-allied firms in Cross River State.

H_o: Legal responsibilities do not have significant effect on the performance of Agro-allied firms in Cross River State.

H_o: Economic responsibilities do not have significant effect on the performance of Agro-allied firms in Cross River State.

Multiple regression analysis was used to determine the cause-and-effect relationship between the independent variable corporate social responsibilities CSR (philanthropy, ethical, legal and economic responsibilities) and dependent variable performance of Agro-allied firms in the study. This was done to validate the hypotheses of the study. All the constructs of CSR were regressed against the performance of Agro-allied firms.

TABLE 3

CSR and performance

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.861[a]	.741	.740	1.049	1.621
a. Predictors: (Constant), PR, ETHR, LR, ER					
b. Dependent Variable: Performance					
Source: SPSS output Version 23 (2025)					

TABLE 4

ANOVA[a] result for CSR and performance

Model		**Sum of Squares**	**Df**	**Mean Square**	**F**	**Sig.**
1	Regression	2971.480	4	742.870	170.383	.000[b]
	Residual	1037.880	238	4.360		
	Total	4009.359	242			
a. Dependent Variable: Performance						
b. Predictors: (Constant), PR, ETHR, LR, ER						

Source: SPSS output Version 23 (2025)

TABLE 5

Coefficients[a] results for CSR and performance

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.358	.572		9.368	.000
	Philanthropy responsibility	.328	.024	.315	13.766	.000
	Ethical responsibility	.299	.033	.233	8.933	.000
	Legal responsibility	.353	.024	.324	14.584	.000
	Economic responsibility	.139	.023	.162	6.042	.000

a. Dependent Variable: Performance

Sig. @ $p<0.05$

The fitted regression equation is $\hat{y} = 5.358 + 0.328X_1 + 0.299X_2 + 0.353X_3 + 0.139X_4$

Source: SPSS output Version 23 (2025)

Tables 3 and 4 present the regression model summary and ANOVA results for the effect of CSR on the performance of Agro-allied firms in Cross River State. The model shows a strong positive relationship ($R = 0.861$), while the adjusted R^2 of 0.740 indicates that 74% of the variation in firm performance is explained by philanthropy, ethical, legal, and economic responsibilities, with the remaining 26% due to other factors. The Durbin–Watson value of 1.621 confirms the absence of autocorrelation, indicating a reliable model. The ANOVA results further show that the model is statistically significant ($F = 170.383$; $p = 0.000$), meaning that the CSR dimensions jointly have a significant effect on firm performance. The explained variation (2971.480) is substantial relative to the residual (1037.880), confirming the model's strong explanatory power.

Table 5 reports the regression coefficients, showing that all CSR dimensions have positive and significant effects on performance. Philanthropy ($\beta = 0.328$), ethical ($\beta = 0.299$), legal ($\beta = 0.353$), and economic ($\beta = 0.139$) responsibilities all recorded p-values of 0.000, indicating strong statistical significance. This implies that increases in each CSR dimension lead to corresponding improvements in firm performance. In terms of relative influence, philanthropy has the strongest effect, followed by ethical, legal, and economic responsibilities, supported by their respective beta and t-values. Overall, the results confirm that CSR significantly enhances the performance of Agro-allied firms, as evidenced by the high explanatory power, significant model fit, and consistent positive coefficients.

DISCUSSION OF FINDINGS

Philanthropy Responsibilities and Performance of Agro-Allied Firms

The result of hypothesis one shows a significant positive relationship between philanthropy responsibilities and performance ($p = 0.000$), leading to rejection of the null hypothesis. This indicates that philanthropic CSR activities such as community development, education

support, and healthcare interventions improve the performance of Agro-allied firms in Cross River State. However, this relationship is better understood as a strategic legitimacy mechanism rather than pure altruism. In line with stakeholder theory, philanthropy strengthens firm–community relationships, securing informal approval that is critical in agro-based settings where firms depend on local access to land, labour, and social cooperation. Thus, philanthropy functions as a governance tool that reduces operational friction.

This aligns with Coppola et al. (2020), who found that philanthropy improves reputation and market performance. More recent studies confirm that CSR-driven legitimacy improves operational continuity and stakeholder trust in emerging economies (Boadi et al., 2021). In similar contexts, CSR investment is also found to reduce community resistance and improve production stability (Okafor et al., 2023). Nonetheless, corporate governance literature cautions that philanthropy without strategic alignment may reduce reinvestment efficiency. Therefore, the positive effect observed here reflects not just CSR intensity but how well philanthropic actions are embedded within community-dependent operational systems.

Ethical responsibilities and performance of Agro-allied firms

The result shows that ethical responsibilities significantly influence performance ($p = 0.000$). This implies that fairness, transparency, and responsible labour practices enhance organisational outcomes in Agro-allied firms in Cross River State. From an agency theory perspective, ethical CSR reduces opportunistic behaviour, improves internal accountability, and strengthens employee–management trust. In labour-intensive agricultural operations, ethical treatment of workers directly enhances productivity through reduced turnover and stronger commitment.

This finding supports Aguinis et al. (2021), who confirmed that ethical CSR improves employee performance and organisational stability. Recent empirical evidence also shows that ethical governance reduces monitoring costs and strengthens workforce engagement in developing economies (García-Sánchez et al., 2021). Despite these benefits, ethical compliance may increase short-term operational costs, particularly in environments with weak enforcement where firms voluntarily exceed minimum labour standards. However, the results suggest that these costs are offset by long-term gains in productivity, trust, and reputational stability, making ethical CSR a human capital investment rather than a compliance burden.

Legal Responsibilities and Performance of Agro-Allied Firms

The finding shows that legal responsibilities have a strong positive effect on performance ($p = 0.000$), with a stronger coefficient than other CSR dimensions. This indicates that regulatory compliance significantly enhances firm performance in Agro-allied firms in Cross River State. This result is strongly explained by institutional theory, which argues that firms operating in highly regulated or legitimacy-sensitive environments achieve better performance through strict compliance with formal rules. In this context, legal CSR is not symbolic but operationally essential.

The stronger effect of legal responsibility compared to economic responsibility reflects the socio-political structure of Cross River State. Agro-allied firms operate in a context characterised by land sensitivity, environmental scrutiny, and community dependence. As a result, compliance reduces risks such as protests, regulatory sanctions, and production disruptions, all of which directly threaten agricultural output cycles. Recent studies confirm that in emerging economies, legal compliance is a stronger determinant of survival than efficiency-based strategies due to institutional uncertainty (Rivera, 2020; Scott, 2014). Similarly, firms in highly regulated sectors achieve more stable performance when compliance is prioritised over cost optimisation (Okafor et al., 2023; Zhang et al., 2022). Therefore, legal CSR functions as a "licence to operate", ensuring continuity of access to land, labour, and community cooperation. This explains why legal responsibility yields higher performance returns than economic CSR in this study.

Economic Responsibilities and Performance of Agro-Allied Firms

Economic responsibilities also show a significant positive effect on performance ($p = 0.000$), although with a weaker coefficient compared to legal and philanthropic dimensions. This indicates that profitability, efficiency, and value creation contribute to performance but are not the dominant drivers in this context. While traditional corporate governance theory positions economic responsibility as the primary objective of firms, contemporary CSR literature suggests that economic outcomes are increasingly conditioned by institutional and legitimacy factors. The findings support this shift.

In Agro-allied firms, economic performance is constrained by structural challenges such as volatile commodity prices, weak infrastructure, and climate-related risks. These external constraints reduce the ability of firms to convert economic efficiency into sustained performance advantages. Recent studies confirm that in emerging economies, economic CSR has a conditional effect and depends heavily on regulatory stability and stakeholder trust (Aguinis & Glavas, 2019; Carroll, 2021; Hossain et al., 2023). Therefore, economic responsibility alone is insufficient without complementary legal and ethical frameworks. This explains its weaker predictive power in this study and reinforces the conclusion that economic CSR is necessary but not sufficient for performance in fragile institutional environments.

CONCLUSION AND RECOMMENDATIONS

Conclusion

The study demonstrates that a holistic approach to corporate social responsibility yields tangible performance benefits for Agro-allied firms operating in Cross River State. The findings demonstrate that a comprehensive CSR strategy, including philanthropy, ethical, legal, and economic dimensions, serves as a catalyst for sustainable business growth. When firms actively engage in community development initiatives, uphold ethical standards, comply with regulatory frameworks, and integrate financial prudence with social value creation, they not only strengthen stakeholder relationships but also secure long-term competitive

advantages. The implications of this research extend beyond immediate operational benefits, offering a strategic blueprint for Agro-allied firms to align business objectives with societal impact. Prioritizing CSR fosters trust among employees, investors, and local communities while mitigating risks and enhancing corporate reputation. For policymakers and industry leaders, these insights reinforce the need to promote CSR adoption through supportive regulations and incentives, ensuring that Agro-allied firms contribute meaningfully to both economic development and social progress. Ultimately, the study affirms that CSR is not merely a peripheral activity but a fundamental driver of organizational success in the agricultural sector. Firms that embed responsible practices into their core operations position themselves for resilience in dynamic markets while fostering inclusive growth. Future research could explore sector-specific CSR frameworks to further refine best practices for Agro-allied enterprises in emerging economies. This study contributes to the growing body of knowledge on sustainable business models, offering practical pathways for firms to thrive while creating lasting positive impact.

Recommendations

Based on the research findings, the following recommendations were made in the study:

1. Management of Agro-allied firms should institutionalize philanthropy CSR initiatives that genuinely benefit local communities. Efforts such as funding agricultural education, sponsoring rural healthcare drives, provide roads and electricity infrastructure or partnering with smallholder farmers should be embedded in CSR strategies. Adopting a transparent framework for these activities will enhance public goodwill, strengthen stakeholder relations, and reinforce firm reputation, all of which translate into improved market and firm performance.
2. Management of Agro-allied firms should make policies and decision that reflect a firm commitment to ethical standards at all levels. A code of conduct that emphasizes fairness, integrity, and responsible treatment of employees, suppliers, and customers should be formalized and effectively communicated. Also, regular ethics training and clear reporting mechanisms will support consistent adherence.
3. Management of Agro-allied firms should prioritize regulatory adherence and conduct periodic compliance audits to ensure alignment with environmental laws, labour standards, and corporate governance regulations.
4. Economic responsibility should be strategically integrated in Agro-allied firms to maintain profitability while balancing broader stakeholder interests. Management control systems should monitor cost efficiency, financial viability, and transparent resource allocation.

Suggestion for Further Studies

Future research could expand the scope of this study by examining the long-term effects of CSR implementation on Agro-allied firms across different geographical regions in Nigeria. A

comparative analysis between states with varying economic conditions and regulatory environments would provide deeper insights into how contextual factors influence CSR outcomes. Additionally, exploring the role of government policies in facilitating or constraining CSR adoption within the agricultural sector could yield valuable recommendations for public-private partnerships. Also, longitudinal studies tracking the evolution of CSR strategies and their correlation with financial indicators would strengthen the evidence base for CSR as a business investment rather than a cost. Finally, qualitative research exploring leadership perspectives on overcoming barriers to CSR implementation could provide practical guidance for firms transitioning toward more sustainable business models.

Contribution to Knowledge

This study makes significant theoretical and practical contributions to the understanding of corporate social responsibility in Agro-allied firms in emerging economies. The research provides empirical evidence that extends Carroll's CSR pyramid by demonstrating how philanthropy, ethical, legal, and economic responsibilities collectively influence organizational performance within Nigeria's agricultural sector. It bridges an important gap in literature by examining CSR dimensions specifically within agro-industrial settings, where such studies remain limited. The findings offer a refined conceptual framework for assessing CSR impacts in resource-dependent industries, highlighting how community engagement, ethical governance, regulatory compliance, and economic sustainability interact to create business value. For practitioners, the study establishes clear linkages between CSR implementation and operational performance, suggesting that responsible business practices should be viewed as strategic investments rather than discretionary expenditures. Methodologically, the research contributes through its context-specific approach, providing a replicable model for evaluating CSR effectiveness in similar developing economies.

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