
Corporate Social Responsibility and Performance of Not-For-Profit Organizations in Abia State, Nigeria

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Abstract: *The study examined the effect of corporate social responsibility on the performance of not-for-profit organizations in Abia State. However, little rigorous academic research has assessed CSR in the non-profit sector, particularly within Abia State—a region with numerous grassroots organizations addressing poverty reduction, community development, health and education. Using a mixed-methods design involving surveys of NGO managers and performance metrics, this study investigates how CSR activities- skill acquisition, healthcare and environmental friendliness influence operational effectiveness and corporate expansion of not-for-profit organizations in Abia state. The population of the study comprised of two hundred and seventy-four (274) management staff of Unubiko Foundation, Erinma Oke Foundation and Marjorie Bash Foundation in Abia State, Descriptive statistics (simple percentages, mean, and frequency) and inferential tool (simple linear regression model) were used to analyze the stated hypotheses. Based on the analysis of data, the following findings emerged: skill acquisition has significant effect on the corporate expansion of the not-for-profit organizations in Abia State, health care has no significant effect on corporate expansion of not-for-profit organizations in Abia State and environmental friendliness has positive and significant effect on corporate expansion of not-for-profit organizations in Abia State. In conclusion, there is significant positive relationship between corporate social responsibility and performance of not-for-profit organizations in Abia State. We recommended, therefore, that not-for-profit organizations in Abia State should prioritize and expand skill acquisition programs as a core part of their community engagement strategies, among others*

Keywords: Corporate social responsibility, performance, skill acquisition, healthcare, environmental friendliness, not-for-profit organization

INTRODUCTION

Corporate Social Responsibility (CSR) has evolved from a business-centric concept to one relevant across sectors, including non-profit organizations. Traditionally associated with corporate philanthropy and ethical business conduct, CSR reflects an entity's voluntary commitment to the social and environmental wellbeing of its stakeholders [Dutta and Chris, 2023; Onuoha, 2016]. In developed economies, CSR in the non-profit sector has been linked to donor confidence, volunteer engagement, and organizational legitimacy. In Nigeria, CSR research has historically focused on corporate firms and their community relations, with studies documenting positive effects on reputation and performance metrics [Akinleye and Adebayo, 2017]. Abia State, in southeastern Nigeria, hosts a diversity of grassroots non-profits including community development initiatives, women empowerment groups, health-oriented organizations and civic entities like Unubiko Foundation, Erinma Oke Foundation and Marjorie Bash Foundation that engage in education, income generation, and health programs[Brain, 2022]. These organizations often undertake CSR-like activities—community service, advocacy, and capacity building—to address societal needs unmet by government. Johnson and Patrick (2019) explained that Corporate Social Responsibility [CSR] is the voluntary actions taken by a company to address the ethical, social and environmental impacts of its business operations and the concerns of the stake holders. Organizations or corporate bodies carry out their activities within the communities that host them. The communities supply most of the resources, both human and material, that these organizations need for day-to-day operations and also patronize the organizations; while the organizations produce the goods and services that the society will need at affordable prices to ensure that the communities will derive satisfaction through the activities of the organizations. This shows that there is implied relationship between the organizations and the communities to contribute to each other and enhance peaceful co-existence and make progress. The contribution of the organizations to the welfare of the communities is known as Corporate Social Responsibility (CSR). Following Nkamnebe and Anyanwu (2019), Corporate Social Responsibility is the activity through which organizations allow people to share from the benefits they derive from the host communities. Awan and Maryam (2020) pointed out that corporate social responsibility involves social, environmental and economic responsibility voluntarily carried out by an organization to its stakeholders. Nkamnebe and Anyanwu (2019) defined CSR as the organizational obligation to minimize the negative impacts it has on the host communities and maximize the positive impacts on the society. CSR has four aspects, namely; ethical, economical, legal and philanthropic, and acknowledges that organizations are not just legally bound to meet the needs of their stakeholders and customers, but also morally bound to improve the society as a whole. According to Adekunle (2021), CSR has to do with the duties of the organizations to generate goods and services needed by the society at affordable prices and at the same time meet the interest of the investors. Adams et al (2020) added that CSR means the obligation of an organization in creating a balance between the interest and needs of the stake holders including the firm, its employees, the environment and society where it operates.

Brain (2022); (Duke and Agbaji,2018) defined CSR as a group of activities concerned with the measurement of social performance of organizations and their role in maintaining the environment and providing different services to their local communities, directly or indirectly and reporting such results so that the host community will be able to evaluate the social performance of the organizations. Firms generally acknowledge that in addition to economic and legal duties, they also have responsibility to the society. These responsibilities may not be mandated by law or regulations but are associated with the demands, expectations, requirements and desires of various stakeholders.. Stakeholders here, means people or group of people affected by or that affect the business decision of any company. They include customers, employees, government bodies, non-governmental organizations (NGOs) and local communities. The main focus around social responsibility has been on the obligation of business organizations to give towards the development and sustainability of their host communities. But this study aims at encouraging the not for profit organizations to brace up to the obligation of social responsibility to the people and society at large. This is tantamount to the study of Hughes (2016) which submitted that social responsibility does not only involve business organizations but all organizations and in-fact individuals that are in positions to positively impact their social communities. These include non-profit organizations like the Foundations, Churches, Red Cross Societies, Co-operative Societies, Charitable organizations, etc. Agbaji et al (2018) pointed out that among the many reasons identified to persuade companies to implement CSR are popularity, business strategy and shareholders' pressure. Nkamnebe and Anyanwu (2019) added some of the benefits that non-profit organizations stand to derive from CSR activities as corporate growth or expansion, increment in resources, corporate peace and public partnership.

Statement of the Problem

Despite the proliferation of non-profits in Abia State, there is limited empirical evidence on how CSR frameworks (strategic and systematic social engagement) influence performance outcomes such as stakeholder trust, resource mobilization, and programme impact [Burbano, 2021]. Corporate studies in Nigeria suggest strong CSR contributes to competitive advantage and organizational sustainability, but translation to non-profits remains under-researched. In spite of the wide range of corporate and social benefits that could emanate from corporate social responsibilities, it is quite unfortunate that most Nigerian organizations pay little or lack of commitment to embark on this vital area of corporate obligation and appear to neglect the application of CSR programmes on the three broad categories of CSR activities, namely, skill acquisition, healthcare and environmental friendliness [Carroll and Shaban, 2019]. This negligence has resulted into public health issues, agitations and restiveness that have been common features in Abia state and other parts of the country. Examples are the outbreak of contagious and infectious diseases such as cholera, incessant kidnapping menace, and various devastating protests like the End-Sars protest of 2020 that traumatized the administrative offices of Aba South, banks, public and private properties in Aba, other parts of Abia State and the nation at large. In recent years, the concept of Corporate Social Responsibility has gained significant attention as organizations both for-profit and not-for-profit seek to align their operations with social, environmental, and ethical standards (Fijoh and Iheduru 2023). CSR is extensively studied in the

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context of profit oriented enterprises, but its influence on Not-for-profit organizations (NPOs) remains less explored, especially within specific local contexts such as Abia State, Nigeria. Not-for-profit organizations play a crucial role in addressing social challenges, yet many struggle with performance-related issues such as limited funding, poor stakeholder engagement, low visibility, and challenges in sustaining long-term impact (Lasisi, et al 2022). CSR, when effectively implemented, may have the potential to enhance the performance of NPOs through improved community relations, increased donor trust, strategic partnerships, and better public image. However, in Abia State, there is a limited understanding of how CSR practices, whether undertaken by the NPOs themselves or through collaborations with corporate entities actually affect their operational efficiency and mission fulfillment (Miller, et al, 2020; Mahony,2019). Moreover, many NPOs in the region lack the strategic capacity to integrate CSR into their frameworks or to attract CSR-driven support from the private sector. This raises critical questions like: To what extent does CSR influence the performance of NPOs in Abia State? What aspects of CSR are most impactful? And how can NPOs leverage on CSR to achieve sustainability and effectiveness? This study seeks to address these gaps by examining the effect of CSR on the performance of not-for-profit organizations in Abia State, thereby providing insights that could enhance the strategic application of CSR for improved organizational outcomes.

Objectives of the Study

The main objective of the study was to determine the effect of corporate social responsibility on the performance of not-for-profit organizations in Abia State. The specific objectives of the study were to;

- i. examine the effect of skill acquisition on the corporate expansion of the not-for-profit organizations in Abia State..
- ii. evaluate the effect of health care on corporate expansion of not-for-profit organizations in Abia State.
- iii. assess the effect of environmental friendliness on corporate expansion of not-for-profit organizations in Abia State.

Research questions

The following research questions were raised to guide the study..

- i. what is the effect of skill acquisition on the corporate expansion of the not-for-profit organizations in Abia State?
- ii. what is the effect of health care on corporate expansion of the not-for-profit organizations in Abia State.?
- iii. what is the effect of environmental friendliness on corporate expansion of the not for profit organizations in Abia State?

Research hypotheses

The following null hypotheses of the study were formulated; .

- i. H₀₁; Skill acquisition has no significant effect on the corporate expansion of the not for profit organizations in Abia State.

ii. H₀₂; Health care has no significant effect on corporate expansion of not for profit organizations in Abia State. .

iii. H₀₃; Environmental friendliness has no significant effect on corporate expansion of not-for-profit organizations in Abia State.

Significance of the study

The outcome of the study will enable the government to see the need to legislate and ensure that organizations and individuals are fully involved in corporate social responsibility activities. The policy makers will through the result of the study amend any policy that could discourage individuals and organizations from undertaking meaningful CSR programmes, and give them enabling environment to operate. The not-for-profit organizations like the Church, foundations, non-governmental organizations, etc will not only work hard to achieve their corporate goals but will also engage in meaningful CSR activities as situations may demand. The society at large will know that it is an obligation for everyone to show a level of responsibility to ensure friendly and enabling environment for individuals, corporate bodies, government programmes and projects to thrive. The preachers, teachers and lecturers in every facet of Abia State and the nation in general will see it as obligation to inculcate the habit and attitude of responsibility to everyone under their tutelage to play their part in maintaining friendly environment for all. The students will find the result of the work useful for further studies and for moulding societal and environmental responsible behaviours.

LITERATURE REVIEW

Conceptual Review

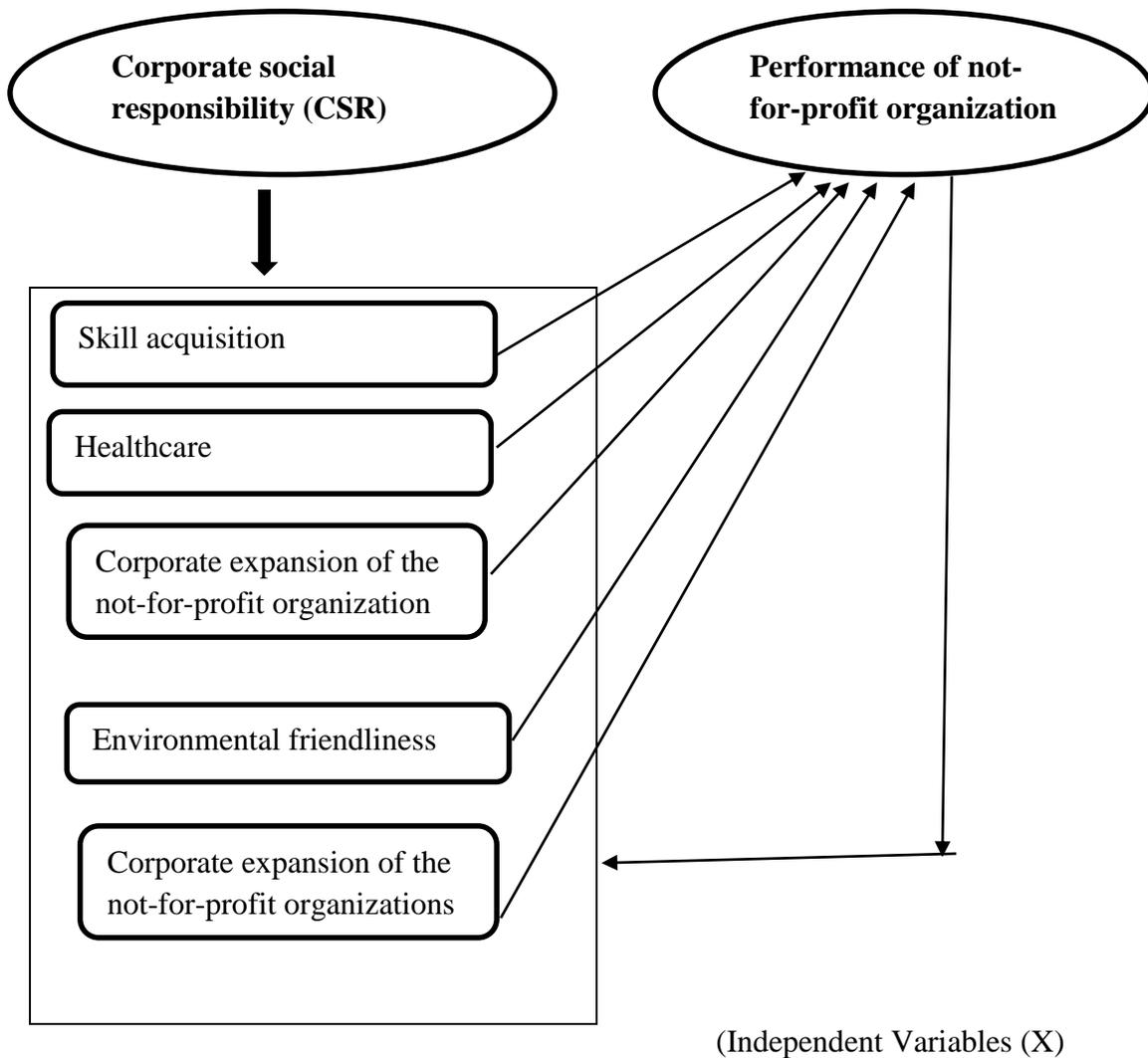
Corporate Social Responsibility (CSR)

The message of corporate social responsibility has always been that of business ethics or environmental sustainability. Alhouti et al (2024) described CSR as organizational sense of responsibility towards the community and environment, (both social and ecological) in which it operates. The concept of CSR emanated from the acknowledgement of the organizations that there is the need to look into the welfare of the communities where they operate to avoid hostility. Within few decades now the concept of corporate social responsibility has gained great popularity in the global milieu and many organizations now see it as an obligation to give back to the community in which they operate in order to build good and lasting relationship between the organization and their immediate communities. Corporate social responsibility is an ethical framework and suggests that an entity, be it an organization or individual, has an obligation to act for the benefit of the society at large. Corporate social responsibility involves activities which are passive, by avoiding what is socially harmful, and that which is proactive, by performing activities that directly enhance social goals, Ailawadi et al (2022) submitted that CSR is the obligation of the businessmen who should conform to practice the objectives and values of the society when pursuing their policies in order to make rational decisions. Albus and Ro (2017) opined that a robust CSR programme is an opportunity for companies to demonstrate their good corporate citizenship and protect the company from huge risk by looking at the whole social and environmental sphere that surrounds

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the company. Following Albus and Ro (2017) Social responsibility involves activities which can be passive, by avoiding socially harmful activities, or proactive, by performing activities that directly advance social goals. Majority of the centre of attention around social responsibility has been on the obligation of business organizations to give towards the development and sustainability of their communities. Agbaji et al (2018) gave a more comprehensive definition of CSR as the idea which supposes that the corporations have not only economic and legal obligations but moral and corporate responsibilities to the society. This obligation concerns the active response of the corporate bodies to the welfare of the people and communities where they carry out their day to day businesses and ministerial activities. This is to ensure the realization of their various set objectives in peaceful and friendly environments. Such corporate bodies include business organizations, ministries, governments, government agencies, Foundations, churches, etc. .

Anukam and Anyanwu (2019); Carroll and Shaban (2001) asserted that social responsibility entails the entity (organization) to assist in bringing about betterment and positively contributing to education, politics, health services, employment, social amenities and the environment. It could also be defined as a company's policy and commitment to minimize or eliminate any harmful effects and maximize its long run beneficial effect on society. In a more applicable way, the idea of social responsibility suggests that the corporations have not only economic and legal obligations but also certain responsibilities to the society, which is to create job and employment opportunities to the people as well as work to make the environment habitable and enjoyable. They pointed out that whether we call it corporate citizenship or sustainable business, it means creating a world of happiness and egalitarian development to the whole social network of the society. Social responsibility is not only practiced by corporations, but other stake holders like consumers also have a social responsibility to perform. Two sides of CSR exist[Kang et al,2016] as obligation to stakeholders and responsibility towards the society, manifesting in combining measures and indices like philanthropy, fairness, ethical, societal wellbeing and wellness, social amenities, policy, commitment, sponsorship, care, obligation, discretion and humanitarianism (Fijoh and Ihedurd,2023; Dionne, et al 2021). Korschun, et al (2021), define Corporate Social Responsibility as discretionary business practices and contributions of corporate resources intended to improve societal well-being. CSR typically spans a wide array of potential activities, including philanthropic community support, environmental initiatives, diversity promotion, employee support, changes to products and supply chains, and corporate governance issues.



(Dependent Variables (Y))

Adapted, modified and structured by researcher (2025)

Fig. 1: Conceptual framework of corporate social responsibility (CSR) and Performance of not-for-profit organization.

Categories of Corporate Social Responsibility

In order to properly understand the marketing performance of the organizations on CSR, using accountability as a basis to address negative externalities, Kotler (2011) pointed out that there is need that we distinguish between the three types of CSR engagements, namely:

Corrective CSR: This applies to the solution to the potential negative societal or environmental effect of an Organization's activities by making changes to those negative activities. Corrective

CSR is a form of CSR whereby a firm attempt to minimize its negative impact on society or the environment through actual changes to its products or business operations. For example, a bottled water company may reduce the amount of plastic used in its products, or deduce how best to manage the waste products. Also, a retail firm may work on providing more favourable working conditions for its labour force. Corrective CSR actions share similarities with Kotler's "Shared Value" concept wherein companies find business opportunities in social problems. Corrective CSR, however, has the distinct goal of minimizing possible damage to the society, rather than the deliberate search for business opportunities within an existing social problem.

Compensating CSR: This has to do with the resolution to respond to the negative effect of a company's business operations without making changes to those negative operations, but paying for them. Compensating CSR involves activities whereby a company addresses its negative externalities indirectly with no actual changes to its products or business practices taking place. Compensating CSR initiatives thus represent an implicit acceptance of accountability with attempted redress, e.g. charitable giving or volunteering. For example, a bottled water company may donate money to plastic recycling programs. While Corrective and Compensating CSR actions are similar in their implicit acceptance of firm accountability for the negative externality, a key difference is that in the latter case there is no direct restitution offered in the form of actual product or business practice. On the other hand, research in interpersonal relationships demonstrates that an apology without restitution is more effective than no apology at all (Miller et al, 2020).

Cultivating goodwill: This could be carried out through pro-social activities that are not directly related to any negative effect of organizational operations but to improve societal welfare. When engaging in Cultivating goodwill CSR, companies do not address their negative externalities, but instead, offer support for one of an endless variety of unrelated good causes. In this case, firms make no stride toward the acknowledgment of responsibility for any negative externality. Many philanthropic efforts may fall into this category. For example, a company may donate money to literacy programs. Although the benefiting cause may be worthwhile, consumers may see these CSR initiatives as a failure by firms to acknowledge any liability arising from their operations.

Corporate Social Responsibility (CSR) in Nigeria

Following Onuoha (2016), Corporate Social Responsibility (CSR) is not well rooted in Nigeria as in other countries of the world especially the developed countries. This could be attributed to the fact that Nigeria is an emerging economy or the rather, a developing country that is characterized with lazier-affair political class, bad economy, inflationary trends, incessant naira devaluation, ever-hiking exchange rate, etc. These variables coupled with capitalist selfish aggrandizement compelled Nigerian entrepreneurs and corporate bodies as well as even government agencies to operate in extra ordinary harsh and unfriendly business environments. Hence, they neglect the wide spectrum of corporate activities that could well be deployed as corporate social responsibilities to boost the actualization of corporate objectives. Onuoha (2016) added that other factors that are instrumental to such costly negligence are infrastructural deficit, high cost of

business transactions, payment of multiple taxes and levies, payment of ten percent (10%) political bribe before one could access or secure permission to government incentives. The police and local government revenue officials' constant harassment and seizure of the business people's commodities, properties and vehicles add to hindrances to the operation of CSR programmes in Nigeria. According to Nkamnebe and Anyanwu (2019), CSR reporting commenced in Nigeria as a voluntary activity with big companies like the multinational corporations, and has continued to improve due to a number of developments in the regulatory policies. Some of them include:

(a) The Nigerian Sustainable Banking Principles (NSBP) issued in July 2012 by the central bank of Nigeria as a means of engaging banks, discount houses and various financial institutions to deliver positive developmental impact on the society, and to protect communities as well as their environment of operation. A major requirement of the principle is for all corporate bodies involved to report on regular basis the effort and progress that they achieved in the process of implementing the principles.

(b) The Sustainable Disclosure Guidelines (SDG) issued by the Nigerian Stock Exchange in 2018 as a means of integrating sustainability reporting into the activities of the members of the Exchange. This policy demands among other things that all issuers must comply with the sustainable reporting requirements, and that the Exchange shall publish annually the names of the issuers who submit their sustainability reports as required by the guidelines.

(c) National Environmental Standard and Regulations Enforcement Agency (NESREA) (Establishment Act 2007), which replaced the Federal Environmental Management Agency (FEMA), focuses on the environment as a major aspect of the sustainability frame work. It acknowledges that every organization has impact on the environment whereas some critical ones like the oil and mining companies have more direct responsibility than others, hence, the Act made strict and extensive provisions to cover possible externalities of the organizations. Through the instrumentality of the above regulatory Acts, and the Global Reporting Initiative (GRI), Nigerian firms, especially the big companies are making efforts to comply with the various requirements but their reports show great deficiencies in terms of substandard quality in content and presentation. This deficiency makes one to question the sincerity of Nigerian firms on their commitment to CSR activities and reporting. The deficiency was also noticed on the reports that were based on the Global Reporting Initiative's (GRI) standards. Example is the coverage of the items in the second part of the GRI framework, which include economical, environmental and social. The report was selective particularly in the areas of human rights, corruption and violation of regulations, thereby symbolizing the "Nigerian factor" on issues of this kind.

Examples of the not for profit organizations in Abia State

There are many not for profit organizations in Abia State, such as the following.

Nigerian Red Cross Society (NRCS)—Johnson and Patrick[2019]

The Nigerian Red Cross Society is a humanitarian and non profit social organization established to carry out social responsibility programmes to enhance the welfare of people and societal co-habitation. The Red Cross Society is an emblem that is protected by international law and a symbol of protection to everyone and anyone irrespective of nationality and religious inclination. It is not

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a religious symbol. The mission of the Nigerian Red Cross Society is to alleviate the condition of the vulnerable people including those affected by disaster. The Red Cross Society shelters, feeds and provides comfort to people affected by disasters, supplies about 40% of the nation's blood, teaches skills that save lives, distributes international humanitarian aid and supports veterans, military members and their families. The Red Cross is not a government agency nor a religious society but the largest humanitarian network in the world. We can help people in some of the most dangerous places on earth,

Erinma Oke Foundation

Erinma Oke Foundation is a nonprofit and charitable organization founded on the principle of genuine love for the less privileged. The passion is noted in providing opportunities to the vulnerable widows, orphans and senior citizens to excel in our society, providing them the chance to live normal and fulfilled lives. The foundation has continued to build life's confidence to these special people, reviving their strength with solid hopes for a better life through their numerous life transforming programs and initiatives. They believe in fairness and equal opportunities, and have proven that one helping hand stretched in the right direction can raise an entire generation. The inspiration is drawn from the charismatic life of late Mrs Erinma Oke born in 1938 at Ugwueke in Bende LGA, Abia State, Nigeria. Her life time was a dedication to the service of humanity through wide spread upliftment to the poor, needy and the disadvantaged people around her environs. Her life time commitment to the service of humanity inspired the birth of Erinma Oke Foundation after her death, with the sole purpose of carrying-on her dreams of a better life for every less privileged person. Our Mission statement is to give hope and chance of enhanced living to widows and vulnerable children. Our Vision is to be that voice and platform that provides a unique stage that enables widows and vulnerable children to achieve and excel without inhibition Erinma Foundation is on a mission to secure and safe guard the future of this teaming poor and vulnerable people, paving the path for them to exploit their talents, hidden capabilities and salient dreams in a world that otherwise exposes them to failure and redundancy due to life's challenging circumstances.

Unubiko Foundation

(When Charity begins at home in Arochukwu Kingdom of Abia State, Nigeria) Our story, our commitment to Abians: Unubiko was established, founded and led by Chief James Chijioke Ume. It is a philanthropic organization dedicated to giving back to society and making a positive impact on the lives of people in Abia State and beyond. The foundation's vision is to bridge the gap in development and other needs of the people in the areas of infrastructure, skills acquisition, digital technology, youth and women empowerment, job creation, and poverty reduction. Our efforts encompass the attainment of various sustainable development goals (SDGs), including SDG 1 (Eradicating Poverty), SDG 4 (Ensuring Quality Education), SDG 5 (Promoting Gender Equality), SDG 8 (Encouraging Decent Work and Economic Growth), SDG 9 (Fostering Industry, Innovation, and Infrastructure), and SDG 16 (Establishing Peace, Justice, and Strong Institutions). Unubiko Foundation is committed to promoting education and youth empowerment in the Atan Abam community. Our efforts include covering WAEC fees for eligible students, rebuilding

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Ovukwu Abam Secondary School with an N250 million fund, and organizing the #Code Camp Youth Empowerment Programme, which provided 20 youths with an online master class covering coding, logical thinking, mind mapping, and goal-setting. The Foundation prioritizes the provision of WASH facilities and clean drinking water to communities, dedicating significant resources to the sinking of 49 boreholes in Abam and neighbouring areas. Furthermore, the Foundation has undertaken crucial initiatives such as the rebuilding of a church and the establishment of a Women's Development Centre, acting as a catalyst for women's empowerment. During the COVID-19 Pandemic, Unubiko Foundation exhibited its dedication to the society by providing palliatives and donations to alleviate the associated hardships. These donations included 1000 bags of rice and protective equipment to communities and the Abia State government, 830 pieces of Personal Protective Equipment (PPE) to the Federal Medical Centre in Umuahia, and 100 bags of rice and 300 cartons of noodles to the Nigerian Union of Journalists (NUJ) in both Abia State and Abuja. We are committed to continuously making significant interventions in rebuilding the judiciary, providing infrastructure, and empowering the youth. Our goal is to impact as many children, youth, women, and men as possible, enabling them to become valuable members of their communities, and thus, establish a legacy of giving and social responsibility

Majorie Bash Foundation

Majorie Bash Foundation (M.B.F.) was founded as hope advocacy in Nigeria in 2007 and incorporated in 2012 with corporate affairs commission as a non-profit organization in Nigeria. The core mandates are to improve education, healthcare and to promote community development especially in rural areas of Nigeria. The organization is named in honour of Majorie M. Bash (1928-2007) of Clinton Township, Michigan U.S.A, who supported the education of young Nigerians at Obong Christian High School and Obong University Akwaibom. Cancer control is a major focus of Majorie Bash Foundation, with emphasis on early detection, treatment and training of health care providers. The activities of M.B.F. is overseen by a board of trustees which comprises of young Nigerians from different professional backgrounds such as education, medicine, engineering and sciences, and led by Dr. Kelechi Eguzo as president and chief executive officer. We are part of the consortium that is working towards the establishment of Majorie Bash cancer center in Aba-Nigeria as a social enterprise involving both the public and private sectors. MBF partners with local organizations such as Schools, Churches, non profits and governmental organizations, etc to provide programs on education, health and community development in different parts of Nigeria. Our project areas include Abia, Akwa-ibom, Enugu, Rivers, Anambra and Plateau States.

Theoretical literature review

Stake Holders' theory

According to Anukam and Anyanwu (2021) the stakeholders' theory is a very basic CSR theory and was originally detailed by Freeman (1984), and it states that managers must satisfy the stakeholders of their firms which include; shareholders, employees, customers, suppliers, competitors and the society at large who can influence the outcome of their businesses. The stakeholders theory holds that firms should pay attention and be responsible to its publics in order to

achieve organizational goals. According to O’riordan and Fairbrass (2008), the stake holders’ theory has been described as the minor image of the social responsibility instead of starting with business and looking out to the world to see whether ethical obligations exist there, stakeholders theory starts with the world, points to and describes those individuals or groups that affect or are affected by the companies’ actions and tasks. The theory maintains that those lives that touch or are touched by a corporation have the right and obligation to participate in its CSR operations. Organizations previously consider actual shareholders for any corporate action but Anukam and Anyanwu (2021) posited that there are other groups whose needs should be considered as well, such as employees, customers, suppliers and society at large. All these publics should be recognized and be carried along if the firms want to operate in a harmonious environment. The bottom line of the stakeholders’ theory is that a business organization should consider the relevant stakeholders in reaching decision, and it is up to any organization to identify those stakeholders that are important and useful in its activities (Anukam and Anyanwu 2021)

CSR Disclosure theory

Kang et al (2016) stated that it is not enough for corporations to simply engage in CSR activities but also important and desirable to make information about these activities available to stake holders. Adams et al (2020) added that the call for disclosure of non financial information has grown in response to the awareness that financial statements omit salient information about the company. The financial statements actually portray limited picture of the firms through providing merely financial metrics. Therefore, the relevance of non financial information has increased significantly over the years. The emergence of non financial reporting can be seen as an attempt to increase transparency with respect to corporate actions concerning social and environmental issues. It is further acknowledged that the disclosure of non financial information is essential to reduce information asymmetry that exists between management and key stake holders as well as to allow investors to better assess key areas of performance and support a broader view of corporate performance that encompasses society at large. Following the increased interest to engage in CSR programmes, organisations around the globe are disclosing information about CSR programmes on their own due to many motivational reasons.

Deegan and Unerman (2011) posited that the engagement of corporations in CSR activities and reporting them enhance the performance of the employees. They asserted that a high level of CSR disclosure is strongly associated with corporate reputation for stake holders group. The research they carried out proved that there is a positive relationship between CSR activities and financial performance in relation to share holders. One of the reasons that firms disclose CSR activities is to increase access to shareholders and capital value by satisfying stake-holders expectation. It has also been proved that investors delight to invest in organizations that show high degree of CSR.CSR disclosure plays vital role to enhance corporate reputation and represent a sign of improved social and environmental welfare conduct.

Legitimacy theory

The legitimacy theory, according to Anukam and Anyanwu (2021) asserts that businesses are bound by social contracts which they agree to perform through various acceptable, desired and appropriate actions considered to be legitimate by the society where they carry out their businesses. Carroll and Shaban (2019) stated that the legitimacy theory relies upon the notion that there is a social contract between an organization and society in which it operates. Hence, organizations endeavour to legitimize their corporate activities through engagement in various CSR activities and reporting, to secure approval from its environment thereby ensuring their continual existence and progress in business. The legitimacy theory holds the notion that for corporations to continue to function successfully, they must operate within the bounds and norms of what society identifies as socially responsible behaviour. Burbano (2021) asserted that legitimacy of a firm is dependent on the maintenance of reciprocal relationship with its stake holders, given that the firm has obligations including moral obligations to a measure for stake holders. According to Hughes (2016), the employees' decision about where to work could be determined by their perceptions of how a company accepts and manages its responsibilities. This shows that the publication of sustainable information on CSR activities will definitely position an organization in the labour market, enhance the loyalty of the workers, decrease staff turnover and increase the ability of the firm to attract and retain high quality employees.

Social Contract theory

The social contract theory explains that as the society purchases from the firm, the firm in turn should give back to the society by engaging in CSR programme. Following Anukam and Anyanwu (2021) the point here is that since business organizations hold their operations within the society, and society patronizes the organizations, it is only normal for business organizations to show some responsibility for their operations. Social contract theory is recognized as a form of post conventional moral reasoning. Ailawadi et al (2022) hinted in their philosophical assessment of business and society relationship that there is an implicit social contract relationship between business and society. This contract implies some indirect obligations of business to offer quality products at affordable prices to the society. They also proposed that integrative social contract theory is to be seen as a way of managers to take firm decision in an ethical manner. The societal approach has it that corporations are responsible to the society where they belong entirely. The reason is because the business organizations operate by public consent as to serve the society successively to satisfaction. The societal approach is therefore a strategic answer to dynamic and new challenges that firms could face such as the CSR. Anukam and Anyanwu (2021) pointed that Social Contract Theory explains that as the society buys from the companies, the companies should in turn give back to the society by embarking on CSR programmes that will better the lot of the society. This study is structured on Social Contract theory because of its relationship with the current marketing concept and the impact it will make on the people.

Signalling theory – Connely et al[2011]

Signalling theory as stated in Anukam and Anyanwu (2021) and suggests that people rely on signals to judge unobservable quality or a firm's ability to satisfy customers' needs and demands.

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The theory states that there is uncertainty about product quality and performance that creates risks hence consumers will rely on signal to know product quality and performance before making purchasing decisions. The signalling theory was originally developed to clarify the information lop-sidedness in the labour market. It is an attempt to explain the reason why firms tend to disclose their information voluntarily to the capital market, and, it is to ensure favourable competition in the capital market. The value of the company could be increased should they voluntarily disclose credible information about CSR activities, and also reduce uncertainties from outsiders (Mahoney 2019). Due to irregularity problem, companies disclose their CSR information to prove that they are better than others in the market for the purpose of attracting more investments and building favourable reputations. CSR disclosure is among the signalling means where companies would tend to report more CSR information than the mandatory ones required by laws and regulations in order to signal that they are better. Also, the execution, monitoring and disclosure of environmental policies in their annual reports contribute significantly to the creation of environmental reputation, as financial presentation do not have such impact nor evidence that environmental reputation is created. Connelly, et al (2011) hinted on integrated quality-signalling theory, and of the view that the resource-base and activities of the firm be subjected to test on the differential effects of the quantity and quality of environmental disclosures on the firm's environmental reputation. Also, it is obvious that the quality of CSR disclosure rather than mere quantity has a stronger effect on the creation of environmental reputation amongst executive and investor- stakeholder groups.

Empirical Literature Review

Fijoh and Iheaturu (2023) made an Appraisal of the Effect of Government Financial Intervention on Economic Empowerment and Development of Nigerians. The research studied the effect of government interventions on the 17 Local Government Areas in Abia State. Methodology used was survey designs, and data were analyzed using simple regression and Pearson Moment Correlation. Findings showed that there are in-adequate social interventions, poor accessibility of such interventions and high rate of corrupt practices by intervention officers. Recommendations are for governments to pay more attention to social intervention for it to reach the common man and also checkmate the activities of officers charged with the administration of the social programmes..

Albus and Ro(2017) studied An Analysis of government Social Spending and their Correlation with Social Outcomes in Nigeria: A Focus on Education. The broad objective was to establish the correlation between government social spending and adult literacy rate. Data were analyzed using ordinary least squares and long- run equilibrium regression tools. Results showed that naira spending on education per population was relevant to adult literacy rate fluctuations. The study also recommended that the governments can partner with the World Bank and IMF in the area of expertise on how best social and sectored spending can achieve greater outcomes. This can be achieved by eliminating unproductive expenditures and increasing those ones that will enhance adult literacy..

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Kang et al (2016) carried out a study on the impact of corporate social responsibility on the firm size of Nigerian banks, which made use of ordinary least square (OLS) model of regression in testing the relationship between dependent and independent variables. The study used data on corporate social responsibility expenditure and ROA (natural log of ROA) tax for the period of 2010-2017. It adopts model on the causal relationship between CSR and firms financial performance (FFP). The results of the regression analysis revealed that for every unit change increment in the CSR expenditure there will be 95% increase in the profit after tax of the bank. The r-square value of 0.893 obtained shows that CSR accounted for 89% of the variation in the profit after tax of the bank. The study finds that there is positive relationship between banks CSR activities and firm size, stating the need for banks to demonstrate high level of commitment to corporate social responsibility based on stake holders' theory in order to enhance their profitability in the long run.

Duke and Agbaji (2018) used qualitative research method to examine the relationship between corporate social responsibility and financial performance in Nigeria. The study obtained data on variables which were believed to have relationship with CSR and financial performance. These variables include; Return on earnings, Return on Assets, Community performance, Employee relations and Environmental management system. The result shows that CSR has a positive and significant relationship with the financial performance measures.

Miller et al (2020) studied on informal financial institution and poverty reduction in the informal sector of Offa town in kwara State. The study used a set of household data, p-alfa class poverty measurement and a multiple regression analysis. The study found out that informal financial sector helps to alleviate poverty thereby curbing restiveness of the youth

METHODOLOGY

The descriptive survey research design was adopted for this study in order to enable the researcher elicit information from the target respondents, who are the managements of Erinma Oke Foundation, Marjorie Bash Foundation(MBF) and Unubiko Foundation in Abia State through the use of structured questionnaire. There are many not for profit organizations in Abia State, however, in this study three were examined as the population to represent the three senatorial zones in Abia state, namely, Unubiko Foundation, Arochukwu (Abia North), Erinma Oke Foundation, Umuahia (Abia Central) and Majorie Bash Foundation, Aba (Abia South) The population of the management of Unubiko Foundation, Erinma Oke Foundation and Marjorie Bash Foundation in Abia State is two hundred and seventy four (274). The population will consist of top management staff and senior staff of the three organizations. The breakdown of the population is as follows;

Table3.1; Tabulation of the population of the organizations

S/no.	Name of organization	Population
1	Unubiko Foundation	79
2	Erinma Oke Foundation	85
3	Marjorie Bash Foundation	110
	Total	274

Source: Personnel unit of the studied organizations, 2025

A sample size was derived from Burley’s formula propounded by Taro Yamane (1967) for determination of sample size, which gave **163** and we adopted Burley’s proportional procedure, with the formula as;

$$\frac{\text{Population} \times \text{sample size}}{\text{Grand total} \times 1}$$

Grand total*1

$$\text{Unubiko} = \frac{79 \times 163}{274 \times 1} = 47$$

$$\text{Erinma} = \frac{85 \times 163}{274 \times 1} = 51$$

$$\text{M.B.F.} = \frac{110 \times 163}{274 \times 1} = 65$$

The study utilized primary data collected through the administration of 163 copies of well-structured Five-likert questionnaire to the management and senior staff of the concerned organizations to find out the effect of CSR on the performance of the not- for- profit organizations in Abia State. The study utilized primary data collected through the administration of 163 copies of well-structured Five-likert questionnaire to the management and senior staff of the concerned organizations to find out the effect of CSR on the performance of the not- for- profit organizations in Abia State. The instrument designed for the study was subjected to thorough screening by the supervisors and other experts. The suggestions and corrections of the experts were incorporated into the final draft of the instrument. This is to ensure proper content validity in relation to the topic, objectives, research questions and the hypotheses of the study Cronbach Alpha analysis was applied to measure the reliability of the concept of the study variables. The internal consistency was carried out using test retest by administering twenty copies of questionnaire to some management staff of Abia Polytechnics, now Ogbonnaya Onu Polytechnics in Aba, Nigeria who were not part of the population, and the coefficient of 0.78 (78%) was obtained which is above the

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standard coefficient of 0.7 (70%), hence the instrument proved to be valuable enough to be used for the study. as suggested by Field (2009). The copies of the questionnaires that were retrieved from respondents were sorted out, collated and analyzed using respondents' opinions mean, frequency tables and percentages in order to determine the effect of the variables of CSR on the variables of the performance of the not-for-profit organizations in Abia state. The Hypotheses 1-3 were tested with simple linear regression analysis models..The structural form of the model is therefore stated as follows:

For hypothesis 1; Skill acquisition has no significant effect on the corporate expansion of the not-for-profit organizations in Abia State. The simple linear regression analysis model is stated as:

$$CE = f(X_1) \dots \dots \dots 3.3$$

$$CE = \beta_0 + \beta_1 X_1 + e_i \dots \dots \dots 3.4$$

Where: f = Function of

CE = corporate expansion of the not-for-profit organizations in Abia State

X_1 = Skill acquisition

β_0 = Intercept

β_1 = Parameter estimate

e_i = Error terms @ 5% significant level

For hypothesis 2; Health care has no significant effect on corporate expansion of not-for-profit organizations in Abia State. The simple linear regression analysis model is stated as:

$$CE = f(X_1) \dots \dots \dots 3.7$$

$$CE = \beta_0 + \beta_1 X_1 + e_i \dots \dots \dots 3.8$$

Where: f = Function of

CE = corporate expansion of the not-for-profit organizations in Abia State

X_1 = Health care

B_0 = Intercept

β_1 = Parameter estimate

e_i = Error terms @ 5% significant level

For hypothesis 3; Environmental friendliness has no significant effect on corporate expansion of not-for-profit organizations in Abia State. The simple linear regression analysis model is stated as:

$$CE = f(X_1) \dots \dots \dots 3.11$$

$$CE = \beta_0 + \beta_1 X_1 + e_i \dots \dots \dots 3.12$$

Where: f = Function of

CE = corporate expansion of not-for-profit organizations in Abia State

X_1 = Environmental friendliness

B_0 = Intercept

β_1 = Parameter estimate

e_i = Error terms @ 5% significant level

DATA ANALYSIS**Descriptive statistic analysis based on questionnaire items,**

Table 2: Effect of skill acquisition on the corporate expansion of the not-for-profit organizations in Abia State

Statements	SA	A	N	D	SD	Total	\bar{x}
Staff skill acquisition contributes to the operational growth of the organization in the past years	46 29.3%	35 22.3%	4 2.5%	38 24.2%	34 21.7%	157 100	3.13
Management / leadership training programmes have been implemented for people within our workplace.	67 42.7%	40 25.5%	20 12.7%	11 7.0%	19 12.1%	157 100	3.79
Technical training skills of the organization contributes to corporate goodwill	49 31.2%	38 24.2%	11 7.0%	23 14.6%	36 22.9%	157 100	3.26
The organization invest in capacity-building or skill development initiatives for its workforce	32 20.4%	37 23.7%	6 3.8%	31 19.7%	51 32.5%	157 100	2.79

Source: Field Survey, 2025 Decision rule: mean > 3.0 accepted, mean < 3.0 rejected

The effect of skill acquisition on the corporate expansion of the not-for-profit organizations in Abia State was examined in Table 2. From the result, 42.7% of the respondents agreed to a very high extent that management / leadership training programs has been implemented for people within their workplace. This was followed by 31.2% of the respondents who agreed to a high extent that technical training skills of the organization contribute to corporate goodwill. In the same vein, 29.3% of the respondents stated that, staff skill acquisition contributes to the operational growth of the organization in the past years. And 23.7% of the respondents stated that, organization invest in capacity-building or skill development initiatives for its workforce. Invariably, 32.5% of the respondents to a very low extent stated agreed that organization invest in capacity-building or skill development initiatives for its workforce. The precision of the mean value decision rule that, a mean value > 3.0 be accepted while a mean < 3.0 be rejected. From the result, three out of four

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statements have mean value greater than 3.0 decision rule, the researcher affirmed that, 75.0% of the respondent agreed that skill acquisition social responsibility has high compliance to corporate expansion of the not-for-profit organizations in Abia State

Table 3: Effect of health care on the corporate expansion of the not-for-profit Organization

Statements	SA	A	N	D	SD	Total	\bar{x}
Health care programmes attract people to the activities of organizations in Abia State.	67 42.7%	53 33.7%	11 7.0%	8 5.1%	18 11.5%	157 100	3.91
Organizational involvement in health care increases her membership in Abia State.	56 35.7%	61 38.8%	16 10.2%	14 8.9%	10 6.4%	157 100	3.88
Non profit bodies should help in providing Healthcare in Abia State.	91 58.0%	38 24.2%	15 9.5%	5 3.2%	8 5.1%	157 100	4.26
Healthcare improves peoples' friendly relationship with organizations in Abia State.	72 45.9%	43 27.4%	9 5.7%	19 12.1%	14 8.9%	157 100	3.89

Source: Field Survey, 2025 Decision rule: mean > 3.0 adopted, mean < 3.0 rejected.

The effect of health care on the corporate expansion of the not-for-profit organization in Abia state was examined in Table 3. As recorded in Table 3 above, 58.0% of the respondents to a very large extent agreed that non profit bodies should help in providing healthcare in Abia State. Followed by 45.9% of the respondents who strongly agreed that, healthcare improves peoples' friendly relationship with organizations in Abia State. Also, 42.7% of the respondents agreed that health care programmes attract people to the activities of organizations. More so, 38.8% of the respondents agreed that organizational involvement in health care increases her membership in Abia State. However, 11.5% of the respondents to a very low extent agreed that health care programmes attract people to the activities of organizations in Abia State. From the result, four (4) out of four (4) statements had a mean value greater than 3.0, and none statement had a mean value less than 3.0. Based on the decision rule that a mean value > 3.0 is accepted while a mean value <

3.0 is rejected, the researcher concluded that, there is very high positive effect of health care on the expansion of the not-for-profit organization.

Table 4.:Effect of environmental friendliness on corporate expansion of not-for-profit organizations in Abia State

Statement	SA	A	N	D	SD	Total	\bar{x}
Growth and presence of not-for-profit organizations in more communities is a factor of environmental sustainability initiatives	49 31.2%	45 28.7%	20 12.7%	24 15.3%	19 12.1%	157 100	3.51
There is a strong link between environmental-friendly practices and the ability of not-for-profit organizations to attract more partners and donors	46 29.3%	43 27.4%	12 7.6%	30 19.1%	26 16.6%	157 100	3.33
Not-for-profit organizations that engage in environmental responsibility are more likely to receive community support, aiding their expansion efforts.	50 31.8%	41 26.1%	23 14.6%	14 8.9%	29 18.5%	157 100	3.43
The commitment of not-for-profit organizations to eco-friendly practices influences decisions to replicate their programs in other parts of Abia State.	53 33.6%	48 30.6%	11 7.0%	21 13.4%	24 15.3%	157 100	3.28 3.38

Source: Field Survey, 2025 Accept a mean value ≥ 3.0 , otherwise reject

From table 4. above, the result addressed the effect of environmental friendliness on corporate expansion of not-for-profit organizations in Abia State. From the result, 33.6% of the respondents strongly agreed that the commitment of not-for-profit organizations to eco-friendly practices influences decisions to replicate their programs in other parts of Abia State with a mean value of 3.28 which was accepted as $\bar{x} > 3.0$. This was supported by 31.8% of the respondents strongly agreed that not-for-profit organizations that engage in environmental responsibility are more likely to receive community support, aiding their expansion efforts with a mean value of 3.43 which was accepted as $\bar{x} > 3.0$. More so, 31.2% of the respondents strongly agreed that growth and presence of not-for-profit organizations in more communities is a function of environmental sustainability

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initiatives with a mean value of 3.51 which was accepted as $\bar{x} > 3.0$. In addition, 29.3% of the respondents strongly agreed that there is a strong link between environmental-friendly practices and the ability of not-for-profit organizations to attract more partners and donors with a mean value of 3.33 which was accepted as $\bar{x} > 3.0$. On the other-hand, 19.1% of the respondents disagreed that there is a strong link between environmental-friendly practices and the ability of not-for-profit organizations to attract more partners and donors. From the result, four out of the four items of the research statements have a mean value above 3.0, with a cluster mean value 3.39. Hence we strongly agreed that environmental friendliness affects corporate expansion of not-for-profit organizations in Abia State.

Table 5: CSR and Performance of the not-for-profit organizations in Abia State

Statement	SA	A	N	D	SD	Total	\bar{x}
Skill acquisition enhances the popularity and corporate expansion of the not-for-profit organizations in Abia State	54 34.4%	40 25.5%	16 10.2%	29 18.5%	18 11.5%	157 100	3.52
Health care results to popularity and corporate expansion of non profit organizations in Abia State	63 40.1%	44 28.0%	17 10.8%	20 12.7%	13 8.3%	157 100	3.78
Environmental friendliness offers popularity and corporate expansion of the not-for-profit organizations in Abia State.	48 30.6%	42 26.8%	17 10.8%	29 18.5%	21 13.4%	157 100	3.42
Clustered mean							3.57

Source: Field Survey, 2025.

Accept a mean value ≥ 3.0 , otherwise reject

Table 5 addressed the CSR and Performance of the not-for-profit organizations in Abia State. The result revealed that 40.1% of the respondents agreed that health care results to popularity and corporate expansion of non profit organizations in Abia State with a mean value of 3.78 and was accepted as $\bar{x} > 3.0$. This was followed by 34.4% of the respondents who strongly agreed that skill acquisition enhances the popularity and corporate expansion of the not-for-profit organizations in Abia State with a mean value of 3.52 and was accepted as $\bar{x} > 3.0$. In addition, 34.2% of the respondents strongly agreed that environmental friendliness offers popularity and corporate expansion of the not-for-profit organizations in Abia State with a mean value of 3.52 and was accepted as $\bar{x} > 3.0$. From the result, three out of the three items of the research statements have a mean value above 3.0. Since, the clustered mean value is $3.57 > 3.0$, hence performance of the not-for-profit organizations is an increasing function of corporate social responsibility.

Test of Hypothesis**Hypothesis 1;**

H₀₁. Skill acquisition has no significant effect on the corporate expansion of the not-for-profit organizations in Abia State

Table 6: Simple linear regression analysis result of skill acquisition on corporate expansion of the not-for-profit organizations in Abia State

Variable	Parameters	Coefficient	Std error	Tcal – value
Constant	β_0	-2.155	3.280	-0.657
Skill acquisition(X)	β_1	2.959	0.713	4.154***
R-Square (R ²)		0.219		
Adjusted R – Square (R ²)		0.214		
F – Statistics		17.297		
F – Probability		0.000		
Durbin-Watson stat		1.973		

Note: If calculated value > tabular value, reject null hypothesis and accept the alternative hypothesis. Otherwise accept the null hypothesis. (** = 5%) denotes significance of coefficient; t-tab value = 1.976, df = 155, Dependent Variable: corporate expansion, Predictors: (Constant), skill acquisition

Source: Field Survey, 2025 (Version 23 of SPSS computation)

Simple linear regression analysis was used to test hypothesis 2 and the result is interpreted as follows: the coefficient of skill acquisition (X) was statistically significant and positively related to corporate expansion of the not-for-profit organizations in Abia State at 1% level. Implying that, increase in skill acquisition, holding other variables constant, will lead to increase in corporate expansion of the not-for-profit organizations in Abia State by 2.959 unit. From the result, the t-calculated value of skill acquisition was 4.154; and the t-tabulated value of 1.976. Since the t-calculated value is greater than t-tabulated value in absolute terms, the null hypothesis was rejected in favour of alternative, and this implies that, there is significant effect of skill acquisition on corporate expansion of the not-for-profit organizations in Abia State.

The coefficient of multiple determination (R²) was 21.9, which implies that 21.9% changes in the dependent variable was explained by changes in the independent variable, while 78.1% was unexplained by stochastic terms in the model. Thus, the independent variable (skill acquisition)

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can only explain 21.9 percent of changes in corporate expansion of the not-for-profit organizations in Abia State, leaving 78.1% unexplained. The R^2 adjusted was 21.4% indicating a goodness of fit of the regression model adopted in this study which is statistically significant at 5% probability level. The Durbin-Watson statistical value of 1.973 was observed which falls within 1.8 to 2.5, implying that there is no evidence of autocorrelation in the data analysis. More so, the f-statistical (calculated) value of 17.297 was observed in the analysis which is greater than 1.976 t-table value; and f-probability value of 0.000 was observed from the analysis which is less than 0.05 (95% of freedom), indicating that estimated regression model adopted in this study is statistically significant at 5% level. With this, the researcher rejected the null hypotheses and accept alternative hypothesis hence, skill acquisition has significant effect on the corporate expansion of the not-for-profit organizations in Abia State.

Hypothesis 2

Ho₂: Health care has no significant effect on corporate expansion of not-for-profit organizations in Abia State.

Table 7 Simple linear regression analysis result of effect of health care on corporate expansion of not-for-profit organizations in Abia State

Variable	Parameters	Coefficient	Std error	Tcal – value
Constant	β_0	3.417	0.272	12.572***
Health care (X)	β_1	0.104	0.080	1.308
R-Square (R^2)		0.046		
Adjusted R – Square (R^2)		0.045		
F – Statistics		1.711		
F – Probability		0.193		
Durbin-Watson stat		1.796		

Note: If calculated value > tabular value, reject null hypothesis and accept the alternative hypothesis. Otherwise accept the null hypothesis. (** = 5%) denotes significance of coefficient; t-tab value = 1.976, df = 155, Dependent Variable: corporate expansion, Predictors: (Constant), healthcare

Source: Field Survey, 2025 (Version 23 of SPSS computation)

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Analyzing the effect of health care on corporate expansion of not-for-profit organizations in Abia State are shown in Table 7 as follows; the coefficient of health care(X) was statistically insignificant at 5 percent level but with a positive sign. Implying that increase in health care does not leads to increase corporate expansion of not-for-profit organizations in Abia State by 0.104. Statistically, the t-calculated value of 1.308 was observed and t-tabulated value of 1.976 at 0.05 (95% degree of freedom). Since the calculated value is less than tabulated value in absolute terms, the researcher accepted the null hypothesis. Hence, provision of health care has no significant effect on corporate expansion of not-for-profit organizations in Abia State.

The (R^2) coefficient of multiple determinations was high with the value of 0.046, implying that, 4.6% change in dependent variable was elucidated by changes in the independent variable while 95.4% were unexplained by the stochastic variables not captured in the model. This implies that, the independent variable (health care) was able to explain 4.6 percent disparities in dependent variable (corporate expansion of not-for-profit organizations in Abia State) while 94.4 percent was not explained by the stochastic variable. The R^2 adjusted value of 4.5% was observed indicating a goodness of fit of the regression model adopted in this study which is statistically significant at 5% probability level. The Durbin-Watson stat value was 1.796 which is not close to 2.5, implying that there is evidence of autocorrelation. F-stat value of 1.711 with F-prob. value of 0.193 against 1.976 t-table value and 0.05 was observed from the regression result, indicating none goodness of fit of the regression model adopted in this study which is statistically insignificant at 5% probability level. This implies that, health care has no significant effect on corporate expansion of not-for-profit organizations in Abia State, Nigeria.

Hypothesis 3

H₀₃. Environmental friendliness has no significant effect on corporate expansion of not-for-profit organizations in Abia State

Table 8: Simple linear regression analysis result of effect of environmental friendliness on corporate expansion of not-for-profit organizations in Abia State

Variable	Parameters	Coefficient	Std error	Tcal – value
Constant	β_0	1.002	0.117	9.364***
Environmental friendliness (X_1)	β_5	0.850	0.066	12.905***
R-Square	(R^2)	0.518		
Adjusted R – Square	(R^2)	0.515		
F – Statistics		166.542		
F – Probability		0.000		
Durbin-Watson stat		1.972		

Note: If calculated value > tabular value, reject null hypothesis and accept the alternative hypothesis. Otherwise accept the null hypothesis. (** = 5%) denotes significance of coefficient; t-

tab value = 1.976, df = 155, Dependent Variable: corporate expansion, Predictors: (Constant), environmental friendliness

Source: Field Survey, 2025 (Version 23 of SPSS computation)

The result in table 8 further shows, the coefficient of environmental friendliness (X_1) was statistically significant and positively related to corporate expansion of not-for-profit organizations in Abia State at 5% significant level. Implying that, a unit increase in environmental friendliness, holding other variables constant, will lead to increase in corporate expansion of not-for-profit organizations in Abia State by 0.850 units. The t-calculated value of environmental friendliness was 12.905 and the t-tabulated value of 1.976 at 5% level of significance. Since the t-calculated value (12.905) is greater than t-tabulated value (1.976) in absolute terms, the null hypothesis was rejected in favour of alternative, in effect, the researcher rejects null hypothesis and accept alternative hypothesis which states that, there is significant effect of environmental friendliness on corporate expansion of not-for-profit organizations in Abia State. The (R^2) coefficient of multiple determinations was very high with the value of 0.518, implying that, 51.8% change in dependent variable was elucidated by changes in the independent variable while 48.2% were unexplained by the stochastic variables not captured in the model. This implies that, the independent variable (environmental friendliness) was able to explain 51.8 percent disparities in dependent variable (corporate expansion of not-for-profit organizations in Abia State) while 48.2 percent was explained by the stochastic variable. The R^2 adjusted value of 51.5% was observed indicating a goodness of fit of the regression model adopted in this study which is statistically significant at 5% probability level. The Durbin-Watson stat value was 1.972 which is close to 2.5, implying that there is no evidence of autocorrelation. F-stat value of 166.542 with F-prob. value of 0.000 against 1.976 t-table value and 0.05 was observed from the regression result, indicating a goodness of fit of the regression model adopted in this study which is statistically significant at 5% probability level. The result signifies that there is 51.8% existing relationship between environmental friendliness and corporate expansion of not-for-profit organizations in Abia State, Nigeria. Thus, environmental friendliness has positive and significant effect on corporate expansion of not-for-profit organizations in Abia State, Nigeria.

DISCUSSION OF FINDINGS

Skill acquisition has significant effect on the corporate expansion of the not-for-profit organizations in Abia State, Nigeria. The result agrees with the study carried out by Kang et al (2016) on the impact of corporate social responsibility on the firm size of Nigerian banks, which made use of ordinary least square (OLS) model of regression in testing the relationship between dependent and independent variables. The study used data on corporate social responsibility expenditure and ROA (natural log of ROA) tax for the period of 2010-2017. It adopts model on the causal relationship between CSR and firms financial performance (FFP). The results of the regression analysis revealed that for every unit change increment in the CSR expenditure there will be 95% increase in the profit after tax of the bank. The r-square value of 0.893 obtained shows that CSR accounted for 89% of the variation in the profit after tax of the bank. The study finds that there is positive relationship between banks CSR activities and firm size, stating the need for banks

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to demonstrate high level of commitment to corporate social responsibility based on stake holders' theory in order to enhance their profitability and expansion in the long run.

For NPOs in Abia State, skill acquisition leads to better documentation and reporting, enhances monitoring and evaluation capacity, reduces donor fatigue through improved transparency. All of these increase the likelihood of continued funding and support, fostering corporate expansion. A skilled workforce improves organizational professionalism and credibility. Donors and partners are more likely to work with NPOs that demonstrate capacity in skill acquisition, which translates into more funding opportunities, joint ventures with local and international NGOs, expansion into new communities or sectors. Skill acquisition fosters adaptability in a rapidly changing socio-economic environment.

Health care has no significant effect on corporate expansion of not-for-profit organizations in Abia State, Nigeria. The result agrees with the findings of Fijoh and Iheaturu (2023) made an Appraisal of the Effect of Government Financial Intervention on Economic Empowerment and Development of Nigerians. The research studied the effect of government interventions on the 17 Local Government Areas in Abia State. Methodology used was survey designs, and data were analyzed using simple regression and Pearson Moment Correlation. Findings showed that there are inadequate social interventions, poor accessibility of such interventions and high rate of corrupt practices by intervention officers. Recommendations are for governments to pay more attention to social intervention for it to reach the common man and also checkmate the activities of officers charged with the administration of the social programmes. When the NPOs use healthcare for CSR wrongly, the effect will be negative and will not lead to corporate expansion.

Environmental friendliness has positive and significant effect on corporate expansion of not-for-profit organizations in Abia State. This has been substantiated by various studies and initiatives that highlight the intersection of environmental sustainability and organizational growth. The result agrees with the findings of Miller et al (2020) that reviewed the youth restiveness in Niger Delta rural areas as lesson for the contemporary Nigerian society. The study was based on secondary sources of information. The study identified youths in the area as people between the ages of 15 and 40 years. Youths possess viable characteristics for rural development which if mismanaged results into restiveness. The result showed that the primary causes of youth restiveness in the area among others are youth unemployment and environmental degradation. For the non-profit organizations in Abia State to experience un-interrupted expansion and corporate growth they must be committed to environmental friendliness.

SUMMARY OF FINDINGS

Based on the analysis of the study, skill acquisition has significant effect on the corporate expansion of the not-for-profit organizations in Abia State. Invariably, health care has no significant effect on corporate expansion of not-for-profit organizations in Abia State.

Environmental friendliness has positive and significant effect on corporate expansion of not-for-profit organizations in Abia State, Nigeria.

CONCLUSION

The growth of any organization relies on its sound corporate social responsibility which could balance the organizational activities and the welfare of the society. The performance of an organization is sometimes based on the ethical work climate. Corporate Social Responsibility creates ethical work climate which reflects the collective moral reasoning of organizations and members of the public. The strong ethical climate provides employees a foundation for thinking about moral issues. Corporate social responsibility management is the continuous commitment by business to behave ethically and contribute to human and economic development while improving the quality of life of the workforce, the local community and society at large. This indicates that corporate social responsibility has positive and significant effect on performance of not-for-profit organizations in Abia State, Nigeria.

RECOMMENDATIONS

Based on the findings, the following recommendations were made:

- 1, Not-for-profit organizations in Abia State should prioritize and expand skill acquisition programs as a core part of their community engagement strategies. Since skill acquisition has a significant effect on their popularity, offering vocational training, entrepreneurship workshops, and capacity-building initiatives will not only empower beneficiaries but also enhance the organizations' reputation, visibility, and community trust.
- 2, Corporate social responsibility should be included in organizational policies and monitored to ensure the implementation by every organization.
- 3, Not-for-profit organizations in Abia State should prioritize continuous skill acquisition and professional development programs for their staff and volunteers. This can be achieved through targeted training workshops, strategic partnerships with educational institutions, and leveraging digital learning platforms. By enhancing the competencies of their workforce, these organizations can improve operational efficiency, attract more funding and make more impact in the society thereby driving sustainable corporate expansion.
- 4, Given that healthcare has no significant effect on the corporate expansion of not-for-profit organizations in Abia State, it is recommended that these organizations diversify their strategic focus by investing in other impactful areas such as education, economic empowerment, or infrastructure development. Redirecting resources toward sectors that more directly influence organizational growth and expansion may yield better outcomes and enhance their long-term sustainability.
- 5, Not-for-profit organizations in Abia State should actively integrate and promote environmentally friendly practices in their programs and operations. Since environmental friendliness significantly enhances their popularity, initiatives such as community clean-up

Publication of the European Centre for Research Training and Development -UK campaigns, tree planting, recycling projects, and environmental education can strengthen public support, increase visibility, and attract more volunteers and donors committed to sustainability.

Suggestions for Further Research

There is need to expand the research to capture the impact of business ethics on shareholders wealth in profit making sector. In addition to this study, further study should examine the relationship between Corporate Social Responsibility and firms' profitability. Return on asset, return on investment and return on equity should be used as proxy of performance in further study. Further studies should be conducted to ascertain the effect of Corporate Social Responsibility and performance of SMEs in South East, Nigeria considering the mediating role of economic factors. This is because this study did not take cognizance of the mediating role of economic factors. More so, further studies are recommended for firms located in other geographical parts of Nigeria as this study was just limited to Abia State, Nigeria only. . Further research should be conducted on corporate social responsibility and service industries like the educational sector, hospitality and tourism, etc.

Contribution to Knowledge

This study contributed to the literature on the need for the not-for-profit organizations in Abia State to brace up the challenge of giving back to the communities where they operate some of the benefits they derive in such communities. This is because most of the researches on Corporate Social Responsibilities have been on profit making organizations. More so, in today's fast-changing business environment, not-for-profit organizations cannot afford to operate in ignorance of the benefits of application of corporate social responsibility strategies as a business strategy. This study contributed to knowledge by showing that corporate social responsibility has significant positive effect on the performance of the not for profit organizations.

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