Impact of Corporate Social Responsibility on Community Development: A Case of Selected Cement Companies in Northern Nigeria

[1]**Musa Munkaila &**
[2]**Abdullahi Bilyaminu**

[1&2]*Department of General Studies (Economics Unit)*
Gombe State Polytechnic Bajoga

Corresponding Author:
Musa Munkaila

A b s t r a c t

The study investigates the impact of corporate social responsibility (CSR) on the development of communities surrounding selected cement factories in Northern Nigeria. Primary data were collected using a five-point Likert scale questionnaire, a total of 384 surveys were distributed. The data collected was analyzed using descriptive and inferential statistics in the form of ordinal logistic regression analysis. The results of the study showed that CSR initiatives on infrastructures and skills development program by cement companies have a positive and statistically significant impact on the development of host communities while social development initiative do not have a significant effect on the development of host communities. Study recommends cement companies to prioritize addressing basic human needs and social development requirements such as, education and health. Furthermore, advocates for increased provision of essential infrastructure in local communities and the enhancement of skill development programs.

Background to the Study

The concept of CSR Although first appeared in academia in the 1950s, it only became increasingly popular in the 1970s and 1980s. due to increased public scrutiny of organizations' reputations. This led to a rise in the implementation, measurement, communication, and reinforcement of CSR elements (Adeyokun & Alo, 2022). The primary reasons organizations engage in CSR are ethical considerations, as they believe it is in their best interest to support healthy societies, ecosystems, and economies, and economic considerations, as they expect CSR to enhance their long-term position (Masum et al., 2020). Companies that grasp the importance of CSR develop policies, practices, and strategies that align their organizational objectives with socially responsible actions by merely complying with legal regulations in the operating environment does not make a company socially responsible. Instead, a socially responsible company goes beyond the minimum legal requirements and actively seeks opportunities to contribute to the well-being of individuals and groups in its social context (Celik, Abdul-kareem & Yimaz, 2019). In northern part of Nigeria, cement companies are essential to the region's economy however, understanding the effects of CSR activities undertaken by cement companies on the development of communities is necessary for a sustainable growth and social progress. Business organizations striving for long-term goals and sustainable growth collaborate closely with the local communities in which they operate (Celik et al., 2019).

Although the benefits stakeholders can derive from CSR, some organizations may hesitate to act in the best interests of the host community due to various pressures. Allocating a significant portion of revenue to the host community is viewed negatively because businesses face pressure from multiple stakeholders for example, employees demand certain rights at work, consumers expect fair pricing and safe products, and the community and environment want businesses to ensure their safety (Harrison & Freeman, 2001, as cited in Adeyokun, 2022). However, due to these stakeholder pressures, companies find it inevitable to adopt CSR practices. Unfortunately, society has high expectations, and poor corporate attitudes have led to hostility and disharmony between organizations and host communities though in many cases, corporate organizations prioritize increasing profits over the well-being of the local population.

Despite the economic significance of the cement sector in northern Nigeria, there is limited empirical research on the social and environmental implications of cement companies' CSR efforts on the local communities. The region faces various environmental, social, and economic challenges, including poverty, unemployment, inadequate infrastructure, and ecological concerns. Therefore, understanding the impact of CSR initiatives undertaken by cement companies on community development is crucial to inform policy-making, corporate decision-making, and community engagement strategies. Unemployment was found to be very high with little or no growth of human capital in terms of education and finances in the communities surrounding cement companies. This has had a significant impact on host communities and has impeded their development (Adebisi and Adeyokun 2022). Meanwhile, some researchers had expressed concern about the CSR's effectiveness or lack thereof. For instance, Mamo

et al., (2023), Celik et al., (2019), Jumanne & Athanas (2022), Coelho & Ferreira (2023), Carl (2022), Ebenezer & Adebisi Alo (2022)), and' Sameer (2021) have examined various aspects of the relationship between CSR and host community development. Nonetheless, not much research has been done to determine the impacts of CSR activities on host communities of cement companies in Northern Nigeria.

The objective of the research is to examine the impact of CSR on Community Development: A Case of Cement Companies in Northern Nigeria. The research findings will not only contribute to academic knowledge but also have practical implications for businesses, policymakers, and local communities, helping them harness the potential of CSR to foster sustainable development and improve the lives of people in northern Nigeria.

Empirical Literature

Various attempts have been made in the extant literature to investigate The CSR on Community Development: A Case of Cement Factories in Northern Nigeria. For instance, Alo and Adeyokun (2022) examined the effect of CSR on community development of selected manufacturing firms in the South West of Nigeria. The study employed a descriptive research design, and the data for the study were collected through the administration of a well-structured questionnaire. The population of the study consisted of 515 employees of International Brewery. The Taro Yamane (1973) formula was used to arrive at a sample size of 304. Regression and correlation analyses were employed in analyzing the collected data. The study revealed a positive relationship between Corporate Social Responsibility and the development of the host community. In their work, Celik, Abdul-Kareem, and Yilmaz (2019) studied the impact of Corporate Social Responsibility on community development: Evidence from Ghana. The study employed quantitative and qualitative research approaches using the purposive sampling technique. The results of the study reveal that the selected companies engage in various forms of CSR activities that contribute to community development. Nurhayati & Rosilawati (2021) examined Post-Mining Community Development in South Kalimantan through Kelulut Beekeeping as Corporate Social Responsibility Actualization. They used a descriptive qualitative approach and conducted in-depth interviews. The results revealed that community development was carried out through assistance to the community, including training activities to improve beekeeping techniques and make the harvest process more effective.

Rosilawati (2021), investigated CSR Contributions Towards Society Amid the Covid-19 Pandemic in Indonesia. The study utilized secondary data using a case study method. The research found that many CSR initiatives have been conducted by companies in Indonesia to mitigate and help the government and society affected by Covid-19. CSR activities are conducted in various ways, such as providing medical equipment, staple goods packages, mobile devices, internet quota, and community development through training and coaching in entrepreneurship.

Eleberi, Ezeneri, and Aruma (2021) studied community participation in the CSR of Total Exploration and Production Nigeria Limited in Rivers State. They used a descriptive survey design and Pearson Product Moment Correlation Statistics. The results reveal that the company embark on corporate social responsibility projects, and community members participate in identifying these projects. Abdurahman (2020) assessed CSR and business community relations in Africa: A Case of Ethiopia. The study used a case study and thematic analysis of data from 45 structured interviews of key informants from federal and regional government, companies, and the local community. The study showed that no community development orientation, social and environmental impacts. Adamolekun and Ogedengbe (2020) investigated CSR practices in Nigeria, focused on selected private organizations. The research utilized a secondary methodology involving desk research techniques. The result of the study revealed that companies within the chosen industries have actively contributed to the welfare of their communities.

Theoretical Framework
The chosen theoretical framework for the study on "Corporate Social Responsibility on Community Development: A Case of Selected Cement Companies in Northern Nigeria" is the Stakeholder Theory. This theory offers a comprehensive perspective on why companies engage in CSR activities, particularly in the context of their interactions with various stakeholders. Stakeholder Theory, as elucidated by Freeman and others, posits that organizations don't operate in isolation; rather, they exist within a network of relationships with various stakeholders such as communities, government bodies, customers, employees, environmental groups, shareholders, and suppliers (Gray et.al 1996, cited in Ado, 2013). These stakeholders exert pressure on the company and have expectations regarding its behavior and impacts on society and the environment.

In the context of the study on CSR in Northern Nigerian cement companies, the Stakeholder Theory becomes significant for several reasons; Stakeholder Theory helps in understanding the motivations behind CSR initiatives. It acknowledges that companies engage in CSR not just out of altruism but also due to the pressures and expectations exerted by stakeholders. In the case of Northern Nigerian cement companies, stakeholders like communities, government, and environmental groups likely play crucial roles in influencing CSR activities. The theory emphasizes that a company's success hinges on its ability to effectively manage its interactions with stakeholders. This implies that companies must carefully consider the needs and interests of various stakeholders when formulating CSR strategies. For cement companies in Northern Nigeria, this entails understanding and addressing the concerns of local communities, complying with government regulations, and implementing sustainable environmental practices. Stakeholder Theory suggests that CSR initiatives can contribute to building a positive corporate image. By meeting the expectations of stakeholders and demonstrating a commitment to social and environmental responsibility, companies can enhance their reputation and credibility. In the context of Northern Nigerian cement companies, CSR activities aimed at community development can help foster goodwill and trust among local residents, thereby improving the companies' standing in the region. The theory also

highlights the political dimension of CSR, emphasizing that companies operate within a broader socio-political context shaped by various stakeholders. Understanding and effectively navigating these political dynamics are crucial for implementing successful CSR programs. In the case of Northern Nigerian cement companies, recognizing the influence of government entities and community leaders on CSR agendas is essential for achieving meaningful community development outcomes.

The adoption of Stakeholder Theory as the theoretical framework for the study provides a robust analytical lens through which to examine the motivations, dynamics, and implications of CSR activities in Northern Nigerian cement companies. By considering the interests and expectations of diverse stakeholders, this approach facilitates a comprehensive understanding of the role of CSR in promoting sustainable development and corporate accountability in the region.

Methodology
Study Area and Sampling Procedure
The study was conducted in Northern Nigeria, focusing specifically on two states housing cement companies: Gombe State (home to Ashaka Cement Company) and Sokoto State (housing BUA Cement Company). These states were chosen due to their high levels of poverty, unemployment, insufficient infrastructure, and inadequate healthcare, despite the presence of cement companies. According to the National Bureau of Statistics (2022), Sokoto State and Gombe State are respectively ranked first and tenth in terms of poverty in Nigeria.

The study targeted the residents of communities where these cement companies operate. A multi-stage sampling method was used to gather data through a carefully constructed questionnaire. Initially, two states (Gombe and Sokoto) were purposively selected in Northern Nigeria. Then, six local communities near each company were randomly chosen, resulting in a total of twelve communities in the sample. Finally, thirty-two individuals were randomly selected from each community, totaling 384 respondents for the study. The questionnaire, designed using a five-point Likert scale, was distributed, yielding a response rate of 95% with 365 completed and returned questionnaires. These responses were coded and analyzed using Statistical Package for the Social Sciences (SPSS) Version 23.

Method of Data Analysis and Model Specification
To assess the research hypothesis and accomplish the study's objective, the research employed ordinal logistic regression analysis. This statistical technique models the relationship between an ordinal response variable and one or more independent variables, which can be either continuous or categorical. An ordinal variable is a categorical variable with a clear order among its levels. Ordinal logistic regression operates on the assumption of proportional odds, where the effects of predictors or independent variables remain constant with each increase in the response level. Consequently, the outcome of an ordinal logistic regression includes an intercept for each

response level except one, along with a single slope for each predictor or independent variable. The general formulation of ordered logit is expressed as:

$$\log\left(\frac{p(y \leq j)}{1 - p(y \leq j)}\right) = \alpha_j + \beta_1 x_1 + \beta_2 x_2 + \dots \beta_p x_p, \ j = 1, j - 1 \dots \dots \dots \dots \dots \dots \ (1)$$

where J represents the number of levels in the categorical response variable, and p represents the number of explanatory variables. The j -1 which is the cutoffs, refer to as threshold or intercept denoted by a_j in the equation 1 above, and one β parameter for each independent variable (x). under this model the intercept is allowed to vary for each cumulative logit while maintaining the assumption of proportional odd.

The model for this study is specified as:

$$\text{logit}(\text{pr}(\text{COM} - \text{DEV}) = \log\left(\frac{p(y \leq j)}{1 - p(y \leq j)}\right) = \alpha_j +$$
$$\beta_1 \ \text{SOCIAL\_DEV} + \beta_2 \ \text{INFSR\_DEV} + \beta_3 \ \text{SKILL\_DEV} \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \ (2)$$

Where COM_DEV, is community development which is the dependent variable and SOCIAL_DEV, INFSR_DEV and SKILL_DEV are the independent variables representing social development, infrastructural development and skills development.

Community development being the response variable has j = 5 levels (1,2,3,4 and 5) which implies that it is measured on five-point Likert scale where 1 = Strongly Disagree, 2 = Disagree, 3 = Not sure, 4 = Agree and 5 = Strongly Agree. Similarly, all the independent variables were measured on the same five-point Likert Scale.

Results and Discussion
Descriptive Statistics
The table one below presents a summary of demographic characteristics of the study's respondents

Table 1: Demographic Characteristics of Respondents

Variable	Frequency (365)	Percentage (%)
Sex		
Male	263	72.1
Female	102	27.9
Age		
25 Years and below	89	24.4
26-30	134	36.7
31-40	127	34.4
41 years and Above	15	4.1
Education		
SSCE	129	35.3
ND/NCE	132	36.2
Degree/HND	66	18.1
Post Graduate	38	10.4
Marital Status		
Single	110	30.1
Married	204	55.9
Divorced	38	10.4
Widow	13	3.6
Length of Stay in Community		
Below 2 years	19	5.2
2-4 years	34	9.3
5-10 years	60	16.4
11-15 years	96	26.3
15 years and above	156	42.7

Source: Field Survey 2023.

The data presented in Table 1 above reveals that a majority of the respondents in the study are male, making up approximately 72.1% of the total, while the remaining 27.9% are female. Regarding age distribution, the largest proportion of respondents falls within the 26-30 age bracket, accounting for 36.7% (134 out of 365), closely followed by those aged 31-40 years. This suggests that the study primarily involves individuals in their productive youth years. Conversely, the smallest age category is 41 years and above, comprising only 4.1% of the total respondents.

Regarding educational qualifications, the highest number of respondents hold National Certificate of Education (NCE) and National Diploma (ND), constituting approximately 36.2%, followed closely by those with Secondary School Certificates (SSCE) at 35.3%. First Degree and Higher National Diploma holders represent 18.1% of the respondents' educational qualifications, while those with postgraduate qualifications are the least, making up only 10.4%. In terms of marital status, the majority of respondents are married, accounting for about 55.9%, followed by singles at 30.1%, and divorced individuals at 10.4%. The smallest proportion are widows, representing only 3.6% of the total respondents. Regarding the duration of residency in the host communities of the

cement companies, the majority of respondents have lived there for 15 years or more, comprising 42.7% of the total, followed by those with 11-15 years at 26.3%. Conversely, those with less than two years of residency constitute only 5.2% of the total respondents.

Model Fitting Information

The model fitting under ordinal logistic regression is applied to check the difference between the null model (intercept only) and a full model (including all the predictors). It is a likelihood ratio Chi-square test that examines whether model containing full set of predictors is a better fit than model with no predictors (intercept only), in other words it reveals whether the full model is significantly better than the null model. The result of the model fit is presented in table 2 below.

Table 2: Model Fit

Model	-2log likelihood	Chi-Square	df	P-Value
Intercept only	754.06			
Final	640.37	113.69	3	0.000

Source: Field Survey 2023

The Chi-square value depicted in the table above signifies the difference in deviance between a model with only an intercept (-2 log likelihood = 754.06) and the final model incorporating all predictors (-2 log likelihood = 640.37). Upon integrating the three predictors, the deviance decreases by 113.69 units, serving as the Chi-square value utilized to examine if the change in Chi-Square from the null to full model significantly exceeds 0. A statistically significant outcome in this test suggests that the full model provides a superior fit to the data compared to the null model. As per the findings in the table, the full model integrating the study's three predictors demonstrates a noteworthy enhancement in fit compared to the null model/intercept only model. The Likelihood Ratio Chi-Square ($X2 = 113.69$), with a P-Value < 0.01

Goodness of Fit

In ordinal logistic regression, Deviance and Pearson Chi-Square tests are supplementary assessments of model fit, operating under the assumption that the model adequately represents the data. A non-significant outcome implies acceptance of the null hypothesis, suggesting the model fits the data well. Table 3 provides an overview of the results from the Pearson and Deviance Chi-Square tests for Goodness of Fit.

Table 3: Goodness of Fit

	Chi-Square	df	P-Value
Pearson	610.81	549	0.182
Deviance	585.64	549	0.135

Source: Field survey, 2023

The results from the table above shows that both Pearson Chi-Square (X^2 = 610.81, P-Value = 0.182) and Deviance Chi-Square (X2 = 585.64, P-Value = 0.135) are non-statistically significant indicating a well fitted model.

Pseudo R-Square
The fit indices for logistic regression, as denoted by Pseudo R-Square, bear a conceptual resemblance to the R-Square employed in ordinary least square regression. This measure is computed by dividing the maximized log-likelihood under the full model by that under the null model, then multiplying the result by 100. Essentially, a higher Pseudo R-Square value signifies a stronger fit of the model. The specific Pseudo R-Square outcome for the model is outlined in Table 4 below.

Table 4: Pseudo R-Square

Cox and Snell	0.29
Nagelkerke	0.30
Mcfaden	0.15

Source: Field Survey, 2023

Table 4 above illustrates the three Pseudo R-square values for the model, indicating the extent to which the full model enhances data fit compared to the intercept-only model. For example, the McFadden Pseudo R-square signifies the proportional reduction in error in the final model incorporating all predictors. With a McFadden Pseudo R-Square of 0.15, it indicates that the model containing the complete set of predictors demonstrates a 15% enhancement in fit relative to an intercept-only model.

Test of Parallel lines
The parallel lines test in ordinal logistic regression is employed to ascertain if the slope coefficients of the predictor variables remain consistent across all response categories. This test utilizes Wald statistics to assess the assumption of proportional odds in ordinal logistic regression. If this assumption is violated, it suggests that predictor variables do not exhibit uniformity across all response categories, thereby impacting the efficiency of the model. The findings of this test are outlined in Table 5 below.

Table 5: Test of parallel lines

Model	-2 log likelihood	Chi-Square	df	P-Value
Null Hypothesis	1752.67			
General	1670.03	82.64	48	0.051

Source: Field Survey, 2023

The null hypothesis posits that the location parameters (slope coefficients) remain consistent across response categories, indicating proportional odds. Failing to reject this hypothesis suggests that the assumption of proportional odds holds true. In other words,

the impact of independent variables on the cumulative probability of moving to a higher category remains constant across categories of the dependent variable. The outcome from Table 5 displays an insignificant P-Value of 0.051, indicating the null hypothesis cannot be rejected. Therefore, the assumption of a proportional odds model is met.

Parameter Estimates

The parameter estimate illustrates how the independent variables/predictors (such as Social Development, Infrastructural Development, and Skills Development as corporate social responsibilities) influence the dependent variable (Community Development) through odds ratios.

Table 6: Parameter Estimates

	Estimate	Std.Error	P-Value	95% C.I.	
				Lower Bound	Upper Bound
Threshold					
[COM_DEV =1.0]	5.73	0.67	0.000	4.43	7.04
[COM_DEV =2.0]	9.09	0.78	0.000	7.56	10.63
[COM_DEV =3.0]	10.80	0.88	0.000	9.09	12.52
[COM_DEV =4.0]	12.46	1.08	0.000	10.35	14.57
Location					
INFSR_DEV	2.33	0.33	0.000	1.69	2.98
SOCIAL_DEV	0.50	0.26	0.054	-0.01	1.01
SKILLS_DEV	0.60	0.26	0.008	0.15	1.05

Source: Field Survey, 2023

The typical interpretation of the coefficients in ordinal logistic regression indicates that with each one-unit increase in the independent variable/predictor, the odds of the dependent variable/response variable ascending in the ordered logit odds are expected to rise, while keeping other independent variables constant in the model. Essentially, these coefficients signify the estimated or predicted alteration in the log-odds of belonging to a higher category on the dependent variable per unit increase in the independent variable, all other predictors being held constant.

From the findings, the parameter estimate for infrastructural development as a corporate social responsibility of cement companies exhibits a positive and statistically significant influence on the development of host communities, making it a favorable predictor of community development. For every one-unit escalation in infrastructural development, there is a predicted rise of 2.33 in the log-odds of being at a higher level in community development. Similarly, Skills Development as a corporate social responsibility is also identified as a positive and statistically significant predictor of community development, as demonstrated in Table 6. According to the results, for every one-unit increase in skills acquisition programs implemented by companies as part of their corporate social responsibility, there is a predicted increase of 0.6 in the log-odds of being at a higher

category level of host community development. This implies that an elevation in the scale of skills development enhances the likelihood of belonging to a higher category in community development, thereby exerting a positive influence on community development. Conversely, social development as a corporate social responsibility by companies is determined to have no significant impact on the development of host communities.

Conclusion and Recommendation
The study investigates the impact of corporate social responsibility (CSR) on the development of communities surrounding selected cement factories in Northern Nigeria. Primary data were gathered using a five-point Likert scale questionnaire, distributing a total of 384 surveys. Of these, 365 responses (95%) were collected, coded, and analyzed through Statistical Package for Social Sciences (SPSS) Version 23. The findings from the parameter estimate indicate that corporate social responsibility initiatives focusing on infrastructural and skills development by cement companies have a positive and statistically significant impact on the development of host communities. However, the study reveals that social development initiatives as part of CSR by these companies do not have a significant effect on the development of host communities.

The research recommends that the level of corporate social responsibility in the studied region is relatively low and still in its early stages. Paradoxically, the need for CSR initiatives is most pressing in a developing economy context. The study emphasizes that active private sector participation, guided by responsible business practices, is crucial for improving living standards. It urges companies to prioritize addressing basic human needs and social development requirements such as education and health. Furthermore, the research advocates for increased provision of essential infrastructure in local communities and the enhancement of skill development programs. It argues that meaningful development should contribute to improving the well-being and living conditions of the people by addressing their basic human needs and aligning with their aspirations and expectations.

Further Study
This study has inherent limitations, underscoring the necessity for additional research on the corporate social responsibility's impact on community development within cement factories. It is recommended to concentrate on a specific cement factory, employing a combination of primary and secondary data sources. The adoption of a mixed research design is advocated to enhance the quality of this investigation and augment the reader's understanding. Further studies with a targeted focus and diverse research methods would contribute to refining this research and enriching the depth of insights for readers.

Reference

Aliye, A. A. (2020). Corporate social responsibility and business-community relations in Africa: The case of Ethiopia. *Journal of Advanced Research in Economics and Administrative Sciences*, *1*(2), 77–90. https://doi.org/DOI: https://doi.org/10.47631/jareas.v1i2.119 Corporate

Abdullahi, M. S., Ali, I. A, & Razaq, Z. A.(2018). Determinants of corporate social responsibility in Nigerian Determinants of corporate social responsibility in Nigerian Cement industry, *Asian People Journal (APJ*, *1*(2018), 164–178.

Adekoya, O., Enyi, P. E., & Akintoy, I. R. (2020). Corporate Social Responsibility Practices and Reputation of listed firms in Nigeria: A Structural equation modeling approach, *European Journal of Accounting, Auditing and Finance Research*, *8*(4), 1–17.

Adeyokun, M. & Alo, E. A. (2022). Empirical Analysis of the effect of corporate social responsibility on Host community development among Selected manufacturing firms in Southwest Nigeria, *KIU Journal of Social Sciences*, *8*(3), 31–40.

Arukaroha, J. & Oboreh, L. E. (2021). Corporate social responsibility and performance of selected Quoted companies in Nigeria, *International Journal of Business & Law*, *9*(2), 83–96.

Ataniyazova, Z., Friedman B. A., & Kiran, P. (2022). New corporate social responsibility brand evaluation in a developing country : Uzbekistan, *International Journal of Corporate Social Responsibility*, *7*(3), 1–15. https://doi.org/10.1186/s40991-022-00071-3

Carl, M. (2022). Corporate Social responsibility and community development surrounding a mining company, *Production and Management*, *25*(2), 179–186. https://doi.org/DOI: https://doi.org/10.15381/idata.v25i2.18924.g19068

Celik, A., Abdul-kareem, A., & Yilmaz, H. U. (2019). Global Journal of Business, Economics and Management : Current Issues The impact of corporate social responsibility on community development : Evidence from Ghana, *Global Journal of Business, Economics and Management*, *9*(3), 122–133. https://doi.org/https://doi.org/10.18844/gjbem.v9i3.4288

Coelho, R., & Ferreira, J. J. (2023). The impact of social responsibility on corporate financial performance : A systematic literature review, *Corporate Social Responsibility and Environmental Management*, *January*, 1535–1560. https://doi.org/10.1002/csr.2446

Eberi Godwin, N. I. s. & A. E. O. (2021). Community Participation in corporate social responsibility of Total exploration and production Nigeria Limited in Rivers State Nigeria, *Rivers State University Journal of Education (RSUJOE)*, *24*(2), 187–195.

Jumanne, H., & Athanas, L. (2022). The Impact of corporate social responsibility on community development : The case of selected Universities in Morogoro Region , Tanzania, *Asian Journal of Economics, Business and Accounting*, 22(16), 1–8. https://doi.org/10.9734/AJEBA/2022/v22i1630630

Kunle, A. W. (2020). Corporate social responsibility practices in Nigeria: An Exploration of selected Private Sector Organisations. *CJSMS* 5(1), 41–58. https://doi.org/https://doi.org/10.26772/CJSMS2020050103

Kappo-abidemi, C. &, & Kanayo, O. (2020). Higher Education institutions and corporate social responsibility: Triple bottomline as a Conceptual framework for community development, *Entrepreneurship and Sustainability Issues, 8*(2), 1103–1119. https://doi.org/http://doi.org/10.9770/jesi.2020.8.2(66)

Margahama, H. (2020). The Effect of corporate social responsibility (CSR) on increasing the Competitiveness of small and medium enterprises (SMES) In Oku Timur, Indonesia. *International Journal of Economics, Business and Accounting Research (IJEBAR), 4*(3), 1–9. https://doi.org/http://jurnal.stie-aas.ac.id/index.php/IJEBAR

Mahmud, A., Ding, D., Kiani, A., & Hasan, M. (2020). Community Perceptions of societal progress in Bangladesh : A Multimethod approach. *Journals.Sagepub.Com/Home/Sgo, April-June 2020*, 1–17. https://doi.org/10.1177/2158244020924046

Mamo, Y. A., Sisay, A. M., Dessalegn, B., & Worku, K. (2023). The socio-economic effect of Corporate social responsibility on local community development in Southern Ethiopia the socio-economic effect of Corporate social responsibility on Local Community Development in Southern Ethiopia. *Cogent Business & Management*, *10*(1), 1–22. https://doi.org/10.1080/23311975.2022.2159749

Masum, A., Hanan, H., Awang, H., Aziz, A., & Hassan, M. (2020). Corporate Social responsibility and its Effect on community development : An Overview. *Journal of Business and Management (IOSR-JBM), 22*(1), 35–40. https://doi.org/10.9790/487X-2201053540

Nurhayati, T., & Rosilawati, Y. (2021). Post-Mining Community development in South Kalimantan through Kelulut Beekeeping as Corporate Social Responsibility Actualization. *E3S Web of Conferences, 01037*, 1–13. https://doi.org/https://doi.org/10.1051/e3sconf/202123201037

Rela, I. Z., Awang, A. H., Ramli, Z., & Taufik, Y. (2020). Effect of Corporate social responsibility on community resilience: Empirical Evidence in the nickel mining industry in Southeast Sulawesi , Indonesia. *Sustainability, 12*(2020), 1–17. https://doi.org/doi:10.3390/su12041395

Sameer, I. (2021). Impact of corporate social responsibility on organization ' s financial performance : evidence from Maldives public limited companies. *Future Business Journal*, *7*(1), 1–21. https://doi.org/10.1186/s43093-021-00075-8

Sarmila, M. S., Bustami, M. R., Saad, S., Azima, A. M., & Aznie, R. (2020). International Journal of Advanced and Applied Sciences Corporate social responsibility initiative for the community. *International Journal of Advanced and Applied Sciences*, *7*(2), 36–43. https://doi.org/: http://www.science-gate.com/IJAAS.html

Tina, C. (2019). Corporate Social responsibility and sustainable development : The role of Community relations, *New Media and Mass Communication*, *83*(2019), 51–62. https://doi.org/10.7176/NMMC

Tuan, V. K. (2020). The Role of corporate social responsibility and its influences on Vietnamese Small and Medium-sized Enterprises (SMEs) in Ho Chi Minh city, *EJBO Electronic Journal of Business Ethics and Organization Studies*, *25*(1), 4–13

Tuan, V. K. (2020). The Role of corporate social responsibility and its influences on Vietnamese Small and Medium-sized Enterprises (SMEs) in Ho Chi Minh city, *EJBO Electronic Journal of Business Ethics and Organization Studies*, *25*(1), 4–13. --

Umar, A. (2013). Politics and Corporate social responsibility: A study of Ashaka Cement Company Plc In Gombe State (1999 2009). Jorind, 11(2), 95104.

Vila, H., Sklavounos, N., Vergos, E., & Rotsios, K. (2019). The Impact of corporate social Responsibility initiatives on rural community development: The Case of TITAN Sharrcem in Kosovo. KnE Social Sciences, 2019, 367384. https://doi.org/10.18502/kss.v4i1.6000

Wang, X., & Bian, W. (2022). Analyzing the role of corporate social responsibility for sustainable environmental performance: Mediating roles of environmental strategy and environmental Outcomes. *Frontieas in Psychol*, *13*(June), 1–11. https://doi.org/10.3389/fpsyg.2022.906610