CORPORATE SOCIAL RESPONSIBILITY AND EMPLOYEE SATISFACTION IN LAGOSTAR WIRE AND CABLE COMPANY

Nekpen Euodia OKHAWERE

Department of Human Resource Management, Faculty Management Science, University of Benin, Benin City, Edo State nekpen.okhawere@uniben.edu; 07069979028

Abstract

This study investigates the effect of corporate social responsibility on employee satisfaction in Lagostar wire and Cable manufacturing Company located in Ogun State, Nigeria. Coming from the positivism research approach, the study utilized a descriptive cross sectional survey design. Data was collected through a pre validated structured questionnaire that was personally distributed to 121 out of the 174 staff across all departments of the company using the simple random sampling method. The questionnaire was a five scale likert ranging from strongly agree as 1, to strongly disagree as 5. The scale of the variable items were summed up and averaged to establish the mean index of corporate social responsibilities and employee satisfaction. In both cases, an index of less than 4.0 was regarded as low and an index of 4.0 and above was high. Using linear regression analysis, further findings indicated significant positive relationships between corporate social responsibility and employee satisfaction (p=0.000). The paper therefore conclude that the higher the level of implementation of corporate social responsibility by a business, the higher the chances of achieving higher employee satisfaction. It is recommended that like every other company, Lagostar wire and Cable manufacturing Company should through strategic plans, effective team work and feedback improve CSR implementation.

Keywords: Cable, Corporate Social Responsibility, Employee Satisfaction, Lagostar, Nigeria, Wire.

Introduction

While the significance of satisfied employees in a business cannot be overemphasized, resource utilization for corporate social responsibility (CSR) for employees remains a growing debate among academics and business owners. The debates have become worse because members of the societies and particularly employees who work for business companies are more aware of CSR and therefore make demands for businesses to fulfil expectations of stakeholders (Buhmann, Jonsson, & Fisker, 2019). Even though CSR means business consideration of all stakeholders besides profit making (Bag & Omrane, 2022), businesses have largely ignored CSR for employees and given preference to other stakeholders like the government and customers (Fatima & Elbanna. 2023). Consequently, many businesses

have unsatisfied employees (Nanjundeswaraswamy, Kavya & Sanjana, 2020). Some of the assumptions for the actions of businesses are that CSR for employees will not contribute as much gains for a business as compared to benefits from CSR for other stakeholders (Dmytriyev, Freeman, & Hörisch, 2021; Camilleri, 2022). Employers also think that CSR do not contribute to how employees feel since employees as members of a business should sacrifice their welfare and entitlements as a way of supporting resource utilization both for profit, CSR implementation for other stakeholders and ultimately the survival of the business (Kim, 2022). These explanations explain why businesses comply with legal demands from the government, the production of quality goods and services for customers, and ethical, voluntary and philanthropic activities for members of the society but give minimal attention to employees (Fatima & Elbanna. 2023).

The concept of CSR originated during the post war reconstruction era in the 1950s and since then discussing the concept has extended from mere definitions to include implementation strategies vis a vis the implications for the business (Carroll, 2015; Cho, Chung & Young, 2019). Debates on implementation strategies include attending to issues like environmental degradation, poverty, inequality, justice, peace, and climate change as opportunities (Nave & Ferreira, 2019). As a result, there has been a shift from the conventional ideology that company's' profit used for CSR should be seen as bad debt to a more recent understanding that CSR can also be investments towards the growth of a company (Daniel, 2020). Accordingly, while businesses strive to implement CSR for other stakeholders, who mostly are not members of a business there is a concern for how such implementations interface with employee satisfaction presumed as representatives of businesses (Onkila, & Sarna, 2022; Fatima, & Elbanna, 2023).

Consequently, several studies have been on issues associated with CSR such as CSR implementation (Achua, 2008; Babatunde, 2020; Ugwuozor, 2020), CSR and national economic growth (Luper, 2013; Ite, 2004), and CSR and customer loyalty (Osakwe & Yusuf, 2021; Bello, Jusoh & Md Nor, 2021), and even CSR and employees (Onkila & Sarna, 2022; Guo, Ahmad, Adnan, Scholz, & Naveed, R. T. (2021). In line with previous studies, further studies to provide more knowledge on CSR in the wire and cable industry in Nigeria remains relevant especially considering the relevance placed on the industry by the Nigeria government (Abdulkareem, Adesanya, Mutalub & Awelewa, 2020). This study therefore aims at finding out the level of CSR implementation, challenges and the effect of CSR implementation on

Employee satisfaction in a Nigerian wire and cable company called Lagostar wire and cable company.

Literature Review

Corporate Social Responsibility.

CSR are the strategies employed by businesses towards enhancing good relationships with both shareholders and stakeholders such as employees and customers. It is the practice whereby businesses engage in activities that contribute to the society in which they exist (Tamvada, 2020; Carroll, 2021). CSR include economic, legal, ethical, and philanthropic obligations. Economic responsibilities consist of offering good and safe working conditions, providing quality products and other activities that increase the financial wealth of the public. Legal responsibilities means conforming with laws and regulations of the land; ethical responsibilities refers to accountable operational participations above and beyond the requirements of the law; and philanthropic responsibilities include willingly donating resources to improve society and the people in the society (Nave & Ferreira, 2019). Although, it appears that with CSR, businesses lose resources and profits, in the long run, businesses gain organizational Growth. Organizational Growths of businesses can be measured by how satisfied employees are and what impression customers have about the business (Alvarado-Herrera, Bigne, Aldas-Manzano, & Curras-Perez, 2017; Taouab & Issor, 2019). Consequently, it becomes important for businesses to do consistent analyses of their various CSR engagement so as to determine what progress has been made and what challenges are being faced.

Four CSR analytical framework proposed by Mansor, Ahmad, Che Hamzah and Hussain (2022) are Weak versus Strong CSR, Strategic versus Genuine CSR, Narrow versus Broad CSR and PR Profile versus No PR Profile. Weak CSR is when a business is passively involved in CSR. In this case, the businesses commitment to CSR is minimal such that donation of resources is so little when compared to expectation placed on it by stakeholder (Choi & Aguilera 2009; Zeimers, Lefebvre, Winand, Anagnostopoulos, Zintz & Willem, 2021). Strategic CSR explains the scenario where a business carries out CSR in areas that would most likely attract benefit to it while genuine CSR is CSR that prioritizes accruing benefits to stakeholders than to itself. (Porter & Kramer, 2019).

Narrow CSR is CSR narrowed to involving a few activities or small geographical location while broad CSR focuses more on many activities or a big geographical area even beyond national boundaries (Anastasia, 2016). Business leaders and shareholders regularly narrow CSR into different business activities which do not have any connections with sustainable development of the business. PR Profile CSR is the focus on corporate reputation/image arising from the interaction between the business and its shareholder/stakeholders (Aledo-Ruiz, Martínez-Caro & Santos-Jaén, 2022). On the other hand, No PR Profile CSR gives little or no attention to building a good image for the business.

Employee satisfaction

How satisfied employees are is an indication of what value businesses place on their employees or how responsible businesses are to their employees (Vij, & Bedi, 2016). Although, employees largely determine the sustainability of a business and therefore employers demand commitment and consistent motivation from employees, theories such as deontic justice theory, social exchange theory and social identity theory propose that the extent to which employees can be responsible for a business is determined by how socially responsible the business is to its employees (Bouraoui, Bensemmane, Ohana, & Russo, 2019).

Based on CSR, employees as stakeholders are entitles to expectations that show that besides profit making, they (employees) are being considered by their employers. Employees can also feel satisfied when the business company they work for carry out CSR activities for other stakeholder. This is because CSR contributes to a good brand name and employees feel happy to be associated with business companies with good reputation. According to Onkila and Sarna, (2022), CSR to employees means employers should communicate regularly with employees. Employees should be duly informed of the business strategic plans and changes before they are made. Employees should also be carried along when decisions are made. This means that employees' opinions should be sort for and also considered when decisions are being made. Even though all contributions to decisions making from employees may not be implemented, asking for employees to make suggestions and recommendations means the business company recognizes the significance of employees. It is also part of CSR for businesses to provide good working conditions, adequate pay and training for employees. Investing in training of employees not only equip employees for better performance, it also indicate a concern for the development of employees.

Businesses should ensure that they do not default in their part of contractual agreements with their employees. This means that employees should be given conducive work environments while salaries and compensations of employees should be proportionate to work done and be paid timely. It also means employees should be allowed to contribute to decisions making and enjoy all legal entitlements from the business. Employees feel like a part of a business and would be motivated to improve performance when the business they work is socially responsible to them (Taouab & Issor, 2019).

Data and Methods

From the positivism approach to research, this study utilized a descriptive cross sectional survey research design. It focused on Lagostar Wire and Cable manufacturing company in Lagos, Nigeria with a total of 174 employees. Using Yamane (1967), a sample size of 121 was determined. Employing the random sampling methods, 121 questionnaires were personally distributed and painstakingly followed up such that retrieval rate of filled questionnaire was a 100%. The study employed a pre validated structured questionnaire, which was adopted from Kanji & Chopra (2010) and Ikram, Fiaz, Mahmood, Ahmad & Ashfag (2021). The questionnaire had two sections, A and B. Section A drew data on the demographics of respondents, which consisted of age, gender, level of education, work department and years of experience. Section B retrieve data aimed at providing answers to the study research questions. The scale of the five-point Likert questionnaire of section B ranged from strongly agreed as 1 to strongly disagree as 5. An index of less than 4.0 was regarded as low implementation and challenges and an index of 4.0 and above was considered as high implementation and challenges. Statistical Program for Social Sciences (SPSS) version 2022 was used to analyze the data. Descriptive statistics such as frequencies, percentages, and mean and standard division was used for the demographic characteristics of respondents, the implementation of CSR and the challenges associated with CSR. Linear regression was used to test the study's hypothesis.

Data Analysis and Discussions of Findings

Table 1. Demographic Characteristics of Respondents

VARIABLE	CATEGORY	FREQUENCY	PERCENTAGE
VANIABLE	CATEGORI	TREQUENCT	(%)
Gender	Male	79	65.3
Gender	Female	42	34.7
	Total	121	100.00
Ago Croups		0	0
Age Group:	18-25yrs	26	21.5
	26-33yrs		
	34-41years	67	55.4
	>41	28	23.1
- 1 · · · · · · · · · · · · · · · · · ·	Total	-121	-100.00
Educational	Secondary School	24	19.8
Level:	University/Polytechnic	96	79.3
	Postgraduates	1	.8
	Total	121	100.00
Department:	Distribution [motor	44	36.4
	boy/store]	23	19.0
	Packaging [table boy/girl]	36	29.8
	Production [fire/machine	3	2.5
	staff]	15	12.4
	Staff	121	100.00
	[managers/department		
	supervisors]		
	Others [drivers/cleaners]		
	Total		
Number of	Less than 1 month	5	4.1
Service Years	1-3months	30	24.8
In The	4months to 1year	71	58.7
Company	2years and above	15	12.4
	Total	121	100.00

Source: Statistical Package for social Sciences v.22

As reflected in Table 1, the questionnaires were distributed to 121 employees. Of 121 questionnaires, 121 were completed and returned. It was a 100 percent response rate. Table 1 presents respondents' demographic characteristics. Of 121 respondents, 79 (65.3%) were male, and 42 (34.7%) were female; 26(12.5%) were aged within 18-25years, 67(55.4%) were aged within 26-33years and 28(23.1%) persons were aged within 34-41years. This reveals that majority of responders were between the ages of 26-33years. In

addition, 96(79.3%) respondents had bachelor's degree, 24(19.8%) were Secondary School graduates and 1(.8%) was at post graduates level. 44 (36.4%) of all respondents worked in the distribution [motor boy/store] department, while 23 (19.0%) were in the packaging [table boy/girl] department, 36 (29.8%) were staffs [managers/department supervisors] and 15 (12.4%) were in other [driver/cleaners] department. Furthermore, 5(4.1%) have worked in the organization for less than 1 month, 30(24.8%) have worked in the organization for 1-3months, 71(58.7%) have worked in the organization for 4months to 1years and 15(12.4%) have worked in the organization for 2years or more. Consequently, the demographic distribution of the respondents as having both males and females, aged group of adults (above 18 years), semi-literate and literate and work experience indicate respondents who are capable of providing required information on CSR and employee satisfaction.

Table 2: Extent of Implementation of CSR in Lagostar Wire and Cable manufacturing company.

	I	1	1	1	1	ı
CSR IMPLEMENTATION	SA	Α	U	D	SD	Me
	(%)	(%)	(%)	(%)	(%)	an
						Sc
						ore
The Organization provides	19	27	24	37	14	3.0
environmental protection	(15.	(22.	(19.	(30.	(11.	0
and sustainability	7)	3)	8)	6)	6)	
The Organization respect the	18	22	22	41	18	2.8
human rights of its	(14.	(18.	(18.	(33.	(14.	4
employees and general	9)	2)	2)	9)	9)	
public at large	,	-,	-,		' '	
The Organization responds to	7	26	28	39	21	2.6
non-governmental	(5.8)	(21.	(23.	(32.	(17.	6
organizations for its social	(3.0)	5)	1)	2)	4)	
responsible behaviour.		3,	-,		-,	
There are provisions for full	11	19	28	39	21	2.5
	(9.1)	_	(23.	(32.	(17.	8
compensation to the public	(9.1)	(15.			•	٥
for bad social or		7)	1)	2)	4)	
environmental effects of						
actions or products.						
The Organization provides all	12	31	33	30	15	2.9
the tools and means required	(9.9)	(25.	(27.	(24.	(12.	6

		6)	۵۱	۵۱		1
for staff and management to		6)	3)	8)	4)	
pursue broader societal						
goals.						
There is provision for	16	21	31	38	15	2.8
external audited annual	(13.	(17.	(25.	(31.	(12.	8
reports on CSR issues.	2)	4)	6)	4)	4)	
The Organization provides	16	41	33	23	8	3.2
community-based	(13.	(33.	(27.	(19.	(6.6	8
development projects such	2)	9)	3)	0))	
as children education, new						
skills for adults, etc.						
The Organization ensure	11	31	34	31	11	2.9
strict compliance with all	(9.1)	(25.	(28.	(25.	(9.1	5
laws and rules set forth by		6)	1)	6))	
the government to prevent						
any harm from being done to						
the environment or to other						
members of the society						
The Organization develops	42	45	21	5	8	3.8
CSR policies and offers	(34.	(37.	(17.	(4.1	(6.6	9
information on how these	7)	2)	4)))	
policies are put into practice,				,	·	
the outcomes so far, and						
what is anticipated in the						
future.						
LEVEL OF IMPLEMENTATION		29.	28.	31.	14.	3.0
INDEX	16.8	22	22	44	56	0
	9	(24.	(23.	(25.	(12.	
		15)	32)	98)	03)	
	(13.	,	,	,	,	
	96)					
			l	l	l	

Scale: Strongly Agree (SA), Agree (A), Undecided (U), Disagree (D), and Strongly Disagree (SD).

Source: Statistical Package for social Sciences v.22

The findings presented in Table 2 shows the distribution of responses on the implementation of CSR in Lagostar wire and cable manufacturing company. The findings show that a majority of the respondents disagreed that the company provides environmental protection and sustainability (\bar{x} =3.00), respect the human rights of its employees and general public at large

 $(\bar{x}=2.84)$, responds to non-governmental organizations for its social responsible behaviour (\bar{x} =2.66), provide full compensation to the public for bad social or environmental effects of actions or products (\bar{x} =2.58), make available all the tools and means required for staff and management to pursue broader societal goals (\bar{x} =2.96), provides external audited annual reports on CSR (\bar{x} =2.88), complies strictly with all laws and rules set forth by the government to prevent any harm from being done to the environment or to other members of the society (\bar{x} =2.95). The findings also shows Majority of the respondents agreed that the company provides community-based development projects such as children education, new skills for adults, etc. (\bar{x} =3.28); develops CSR policies and offers information on how these policies are put into practice, the resulting outcomes and future anticipation (\bar{x} =3.89). Furthermore, the findings demonstrates that on average, 38.11% of respondens expressed agreement (strongly agree + agree) on statements related to the company's implementation of CSR, 38.01% disagreed (strongly disagree + disagree) and 23.32 percent were undecided, Essentially, the average mean value of 3.00 out of a possible maximum of 5 in Table 4.2 above suggests that, in relation to statements related to the company's implementation of CSR, respondents' responses were split as some were in disagreement and others were in agreement.

Table 3: Challenges Lagostar wire and cable manufacturing companyy face in the Implementation of CSR Goals and Objectives

CHALLENGES	SA	Α	U	D	SD	Mea
	(%)	(%)	(%)	(%)	(%)	n
						Scor
						e
The adoption and implementation	10	26	32	33	20	2.78
of CSR was easy due to the cultural	(8.3)	(21.	(26.	(27.	(16.	
and societal values of the		5)	4)	3)	5)	
community.						
Lack of clear guidelines has affected	16	24	47	15	19	3.02
the implementation of CSR.	(13.	(19.	(38.	(12.	(15.	
	2)	8)	8)	4)	7)	
There are cases of misappropriation	10	21	23	44	23	2.60
of funds meant for CSR.	(8.3)	(17.	(19.	(36.	(19.	

		4)	0)	4)	0)	
The organization struggles with	12	22	31	37	19	2.76
declining revenues and low	(9.9)	(18.	(25.	(30.	(15.	
budgeting allocation for CSR.		2)	8)	6)	7)	
Most CSR programs don't provide	14	31	29	26	21	2.93
tangible results, making it	(11.	(25.	(24.	(21.	(17.	
challenging to hold management	6)	6)	0)	5)	4)	
responsible for the effectiveness of						
CSR spending.						
Management pay adequate	18	20	30	31	22	
attention to CSR activities.	(14.	(16.	(24.	(25.	(18.	
	9)	5)	8)	6)	2)	2.84
LEVEL OF CHALLENGE INDEX	13.3				20.	
	3	24	32	31	67	
	(11.	(19.	(26.	(25.	(17.	
	02)	83)	45)	6)	08)	2.82

Scale: Strongly Agree (SA), Agree (A), Undecided (U), Disagree (D), and Strongly Disagree (SD).

Source: Statistical Package for social Sciences v.22

The findings presented in Table 3 shows the distribution of responses on the challenges of CSR in Lagosar wire and cable manufacturing company. The findings show that a majority of the respondents disagreed that the adoption and implementation of CSR was easy (\bar{x} =2.78), that lack of clear guidelines has affected the implementation of CSR (\bar{x} =2.60), that there are cases of misappropriation of funds meant for CSR (\bar{x} =2.60), that the company struggles with declining revenues and low budgeting allocation for CSR (\bar{x} =2.76); that most CSR programs do not provide tangible results, (\bar{x} =2.93); and that Management pay adequate attention to CSR activities (\bar{x} =2.84). Table 3 also shows ha averagely, a relative number of respondents (30.83%) expressed agreement and strong agreement on statements related to their satisfaction. Conparaivel , 37.5% disagreed (strongly disagree + disagree) and 27.07% were undecided. the average mean value of 2.94 out of a 5 proposes a split in respondents' responses o challenges encountered by the company in the implementation of CSR goals and objectives.

Table 4: CSR and Extent of Employee satisfaction in Lagostar Wire and Cable manufacturing Companyy

manufacturing companyy	ı				1	
EMPLOYEE SATISFACTION	SA (%)	A (%)	U (%)	D (%)	SD (%)	Me an Sco re
The personnel department frequently communicates with me. I have sufficient knowledge of the organization's financial position.	13 (10. 7) 16 (13. 2)	33 (27. 3) 20 (16. 5)	29 (24. 0) 32 (26. 4)	24 (19. 8) 37 (30. 6)	22 (18. 2) 16 (13. 2)	2.9 3 2.8 6
I am informed of the organization's overall principles and objectives. Written communication (newsletters, memos) is adequate within the organization. I can fulfill the brand promise, thanks to the training the company has given me. Employees are well-informed by the organization about the matters that matter to them. We are urged to make suggestions on how to facilitate CSR initiatives and enhance the organization.	15 (12. 4) 20 (16. 5) 8 (6.6) 13 (10. 7) 10 (8.3)	37 (30. 6) 46 (38. 0) 18 (14. 9) 28 (23. 1) 26 (21. 5)	30 (24. 8) 23 (19. 0) 31 (25. 6) 38 (31. 4) 32 (26. 4)	26 (21. 5) 21 (17. 4) 36 (29. 8) 24 (19. 8) 33 (27. 3)	13 (10. 7) 11 (9.1) 28 (23. 1) 18 (14. 9) 20 (16. 5)	3.1 2 3.3 6 2.5 2 2.9 5 2.7 8
I have no plans to leave this company to work for another	16 (13. 2)	24 (19. 8)	47 (38. 8)	15 (12. 4)	19 (15. 7)	3.0
EXTENT OF EMPLOYEE SATISFACTION	13. 88 (11. 47)	29 (23. 97)	32. 75 (27. 07)	27 (22. 31)	18. 38 (15. 19)	2.9 4

Scale: Scale: Strongly Agree (SA), Agree (A), Undecided (U), Disagree (D), and

Strongly Disagree (SD).

Source: Statistical Package for social Sciences v.22

Table 4 shows us majority of the respondents disagreed that the personnel department communicates frequently with respondents (\bar{x} =2.93), that respondents have enough knowledge of the company's financial position $(\bar{x}=2.86)$, that respondents can fulfill the brand promise $(\bar{x}=2.52)$, and that respondents are urged to make suggestions on how to facilitate CSR initiatives and enhance the organization (\bar{x} =2.78). Also, some respondents agreed that they are informed of the organization's overall principles and objectives (\bar{x} =3.12), that written communication (newsletters, memos) is adequate within the organization (\bar{x} =3.36); that respondents are wellinformed by the company about their concerns (\bar{x} =2.95); were undecided on plans to move to another company (\bar{x} =3.02). The table also demonstrates that on average, a relative number of respondents (35.44%), of which 11.47% expressed strong agreement and 23.97% expressed agreement on respondents satisfaction while 37.5% disagreed (strongly disagree + disagree) and 27.07 percent were undecided, the average mean value of 2.94 out 5 as he possible maximum proposes that in relation to Employee satisfaction, majority of the respondents were in disagreement, thereby reaching a conclusion of a significant level of dissatisfaction being experienced by respondents.

Test of Hypothesis: In other to actualize the objectives of the current study, the research hypothesis was tested using regression analysis. The hypothesis was tested using Alpha level of significance of 0.05. The decision rule for accepting hypothesis, is that we reject the null hypothesis when p-value (computed level of significance) is less than (<) 0.05 (alpha level of significance), while we accept the null hypothesis when p-value (computed level of significance) is greater than (>) 0.05 (alpha level of significance).

H_o: CSR implementation does not significantly affect Employee satisfaction in Lagostar Wire and Cable company.

Table 5: Model Summary for CSR and Employee Satisfaction.

Model	R	R	Adjusted	Std.	Change St	atistics				Durbin
		Square	R Square		R Square	F	df1	df2	Sig. F Change	-
				the	Change	Change				Watso
				Estimate						n
1	.665ª	.442	.437	.46819	.442	94.140	1	119	.000	2.012

Source: Statistical Package for social Sciences v.22

From Table 5, the R-squared statistic reveals how well the independent variable (CSR) explains the variation (changes) in the dependent variable (employee' satisfaction). A value of R2 = .442 indicates that the explanatory variable accounts for about 44.2% of the variance in the dependent variable. This evidence suggests that CSR does not provide a robust explanation for the changes in employees' happiness. If there is a problem with auto-correlation in the model, the Durbin-Watson value will show it. The fact that the value 2.012 is so close to 2 satisfies the criterion means the model has no autocorrelation problems. It seems that the efficiency property of the model is guaranteed in this case.

Table 6: Analysis of Variance (ANOVA) for CSR and Employee Satisfaction

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	20.635	1	20.635	94.140	.000 ^b
1	Residual	26.085	119	.219		
	Total	46.720	120			

Source: Statistical Package for social Sciences v.22

Table 6 displays the impact of CSR on employee satisfaction. A significance level of 0.000 (5% level) indicates that the F statistic value of 94.140 is significant. The results show that CSR is a significant predictor of a key outcome (employee satisfaction).

Table 7: Coefficients/Regression Output for CSR and Employee Satisfaction).

Model		Unstandardi Coefficients		Standardized Coefficients	t	Sig.
		В	Std. Error	Beta		
1	(Constant)	1.147	.190		6.039	.000
	IMP	.598	.062	.665	9.703	.000

Source: Statistical Package for social Sciences v.22

Based on Table 7, the null hypothesis is rejected that implementing corporate social responsibility has no significant effect on the satisfaction of Lagostar Wire and Cable's employees because the p value, which is 0.000 is less than .05, or 5%.

Discussion of Findings

The findings of the study showed that respondents' response on the level of CSR implementation Lagostar Cable and Wire company is split. While majority of the respondents that the company makes available environmental protection and sustainability (\bar{x} =3.00), disagreed that the company regards human rights of the company's employees and the individuals in the society (\bar{x} =2.84), disagreed that the company responds to non-governmental bodies for its social responsible behaviors (\bar{x} =2.66), disagreed that the company provides full compensation to the society for negative environmental and social consequences arising from the company's activities (\bar{x} =2.58); disagreed that the company provides good working conditions and material for employees (\bar{x} =2.96); disagreed that there is provision for external audited annual reports on CSR issues (\bar{x} =2.88); agreed that the organization provides community-based development projects such as children education, new skills for adults, etc (\bar{x} =3.28); disagreed that the organization ensure strict compliance with all laws and rules set forth by the government to prevent any harm from being done to the environment or to other members of the society (\bar{x} =2.95); and agreed that the organization develops CSR policies and offers information on how these policies are put into practice, the outcomes so far, and what is anticipated in the future $(\bar{x}=3.89).$

The descriptive analysis revealed a split response by respondents on the challenges encountered by the organization in the implementation of CSR goals and objectives. Essentially, majority of the respondents disagreed that

the adoption and implementation of CSR was easy due to the cultural and societal values of the community (\bar{x} =2.78), disagreed that lack of clear guidelines has affected the implementation of CSR (\bar{x} =2.60), disagreed that there are cases of misappropriation of funds meant for CSR (\bar{x} =2.60), disagreed that the organization struggles with declining revenues and low budgeting allocation for CSR (\bar{x} =2.76); disagreed that most CSR programs don't provide tangible results, making it challenging to hold management responsible for the effectiveness of CSR spending (\bar{x} =2.93); and disagreed that Management pay adequate attention to CSR activities (\bar{x} =2.84).

The hypothesis of the study stated that CSR implementation does not significantly affect Lagostar wire and cable employee satisfaction, to disagree with this the result from the above regression analysis revealed that CSR implementation significantly affects Lagostar Wire and Cable Employee satisfaction. In line with this finding, research has shown that job satisfaction and CSR activities can be positively associated with each other Chatzopoulou, Manolopoulos & Agapitou, 2022; Valentine, Godkin & Fleischman, 2023). The findings from the above studies concludes that CSR activities places expectation on the business company and when converted into actions, policies or decisions translates into gains and sense of belonging to employees, which becomes a feeling of job satisfaction.

Conclusion

This study focused on Lagostar wire and cable company to find out the company's level of CSR implementation, challenges of implementing CSR and the effect of CSR implementation on Employee satisfaction. The study results show that Employee satisfaction is influenced by the level of commitment to CSR. It therefore is important that Lagostar wire and cable manufacturing company make deliberate effort to increase CSR implementation. From the statistics provided in this study especially in Table 2, the company should among many other areas, focus on improving CSR in areas that indicated low mean. The most significant areas as indicated in Table 2 include respect for human rights of employees and provision of required work tools for employees.

Recommendations

To achieve better implementation of CSR, this study recommends the holding of periodic strategic meetings among the managers should be held and specific and realistic plan should be penned down. Plans should be

broken down into achievable steps and teams should be created to see to each step created. Team leaders should engage and empower team members while providing supervisory role. Each team, should provide consistent feedback to the management to allow for review towards the overall goal. It is also recommended that id the management of Lagostar wire and cable manufacturing company feel overwhelmed on how to go about improving CSR, private management consultant firms can be invited to provide guidance and staff support for each step aimed at achieving the overall goal of better CSR implementation.

Reference

- Abdulkareem, A., Adesanya, A., Mutalub, A. L., & Awelewa, A. (2020). Predicting extrusion process parameters in Nigeria cable industry for polyethylene cable insulation using artificial neural network. *Journal of Theoretical and Applied Information Technology*, 98(23), 3770-3782.
- Achua, J. K. (2008). Corporate social responsibility in Nigerian banking system. *Society and Business Review*, *3*(1), 57-71.
- Aledo-Ruiz, M. D., Martínez-Caro, E., & Santos-Jaén, J. M. (2022). The influence of corporate social responsibility on students' emotional appeal in the HEIs: The mediating effect of reputation and corporate image. Corporate Social Responsibility and Environmental Management, 29(3), 578-592.
- Alvarado-Herrera, A., Bigne, E., Aldas-Manzano, J., & Curras-Perez, R. (2017). A scale for measuring consumer perceptions of corporate social responsibility following the sustainable development paradigm. *Journal of Business Ethics*, 140, 243-262.
- Anastasia, O. (2016). What is not CSR: extremes of CSR perception in the world of business and strategic view on it in the era of conscious capitalism. Review of Business and Economics Studies, 2, 83-94.
- Bag, S., & Omrane, A. (2022). Corporate social responsibility and its overall effects on financial performance: Empirical evidence from Indian companies. *Journal of African Business*, *23*(1), 264-280.
- Babatunde, A. I. (2020). An assessment of the triple bottom line concept on CSR effort in FMCG in Nigeria. *Electronic Research Journal of Social Sciences and Humanities*, 1, 123-147.
- Bello, K. B., Jusoh, A., & Md Nor, K. (2021). Relationships and impacts of perceived CSR, service quality, customer satisfaction and consumer rights awareness. *Social responsibility journal*, *17*(8), 1116-1130.

- Bouraoui, K., Bensemmane, S., Ohana, M., & Russo, M. (2019). Corporate social responsibility and employees' affective commitment: A multiple mediation model. *Management Decision*, *57*(1), 152-167.
- Buhmann, K., Jonsson, J., & Fisker, M. (2019). Do no harm and do more good too: Connecting the SDGs with business and human rights and political CSR theory. *Corporate Governance: The International Journal of Business in Society*, 19(3), 389-403.
- Camilleri, M. A. (2022). Strategic attributions of corporate social responsibility and environmental management: The business case for doing well by doing good!. *Sustainable Development*, *30*(3), 409-422.
- Carroll, A. B. (2021). Corporate social responsibility (CSR) and the COVID-19 pandemic: Organizational and managerial implications. *Journal of Strategy and Management*, 14(3), 315-330.
- Chatzopoulou, E. C., Manolopoulos, D., & Agapitou, V. (2022). Corporate Social Responsibility and employee outcomes: Interrelations of external and internal orientations with job satisfaction and organizational commitment. *Journal of Business Ethics*, 179(3), 795-817.
- Cho, S. J., Chung, C. Y., & Young, J. (2019). Study on the Relationship between CSR and Financial Performance. *Sustainability*, *11*(2), 343.
- Choi, S., & Aguilera, R. V. (2009). CSR dynamics in South Korea and Japan: A comparative analysis. In Corporate Social Responsibility. Edward Elgar Publishing.
- Daniel, T. (2020). Challenging Contemporary Paradigms of Corporate Social Responsibility: Reimagining how business can facilitate flourishing futures.
- Dmytriyev, S. D., Freeman, R. E., & Hörisch, J. (2021). The relationship between stakeholder theory and corporate social responsibility: Differences, similarities, and implications for social issues in management. *Journal of Management Studies*, *58*(6), 1441-1470.
- Fatima, T., & Elbanna, S. (2023). Corporate social responsibility (CSR) implementation: A review and a research agenda towards an integrative framework. *Journal of business ethics*, 183(1), 105-121.
- Guo, M., Ahmad, N., Adnan, M., Scholz, M., & Naveed, R. T. (2021). The relationship of csr and employee creativity in the hotel sector: The mediating role of job autonomy. *Sustainability*, *13*(18), 10032.
- Ikram, A., Fiaz, M., Mahmood, A., Ahmad, A., & Ashfaq, R. (2021). Internal corporate responsibility as a legitimacy strategy for branding and employee retention: A perspective of higher education institutions. *Journal of Open Innovation: Technology, Market, and Complexity*, 7(1), 52-82

- Ite, U. (2004). Multinationals and corporate social responsibility in developing countries: a case study of Nigeria. *Corporate Social Responsibility and Environmental Management*, 11(1), 1-11.
- Kanji, G. K., & Chopra, P. K. (2010). Corporate social responsibility in a global economy. *Total Quality Management*, *21*(2), 119-143.
- Kim, R. C. (2022). Rethinking corporate social responsibility under contemporary capitalism: Five ways to reinvent CSR. *Business Ethics, the Environment & Responsibility*, 31(2), 346-362.
- Luper, I. (2013). Rethinking banks corporate social responsibility (CSR) in Nigeria. *International Journal of Finance and Accounting*, 2(1), 30-36.
- Mansor, F., Ahmad, S. H., Hamzah, H. C., & Hussain, S. F. (2022). A Capability Framework for Analyzing Corporate Social Responsibility Performance. *Malaysian Journal of Social Sciences and Humanities* (MJSSH), 7(8), e001708-e001708.
- Nave, A., & Ferreira, J. (2019). Corporate social responsibility strategies: Past research and future challenges. *Corporate Social Responsibility and Environmental Management*, 26(4), 885-901.
- Nanjundeswaraswamy, T. S., Kavya, M. A., & Sanjana, C. M. (2020). Job satisfaction of employees working in manufacturing SMEs. *Proceedings on Engineering*, *2*(1), 13-20.
- Onkila, T., & Sarna, B. (2022). A systematic literature review on employee relations with CSR: State of art and future research agenda. *Corporate Social Responsibility and Environmental Management*, 29(2), 435-447.
- Osakwe, C. N., & Yusuf, T. O. (2021). CSR: A roadmap towards customer loyalty. *Total Quality Management & Business Excellence*, *32*(13-14), 1424-1440.
- Porter, M. E., & Kramer, M. R. (2019). Creating shared value. In Managing sustainable business (pp. 323-346). Springer, Dordrecht
- Tamvada, M. (2020). Corporate social responsibility and accountability: a new theoretical foundation for regulating CSR. *International Journal of Corporate Social Responsibility*, 5(1), 1-14.
- Taouab, O., & Issor, Z. (2019). Firm performance: Definition and measurement models. *European Scientific Journal*, *15*(1), 93-106.
- Ugwuozor, F. O. (2020). Students' perception of corporate social responsibility: analyzing the influence of gender, academic status, and exposure to business ethics education. *Business Ethics: A European Review*, 29(4), 737-747.
- Valentine, S. R., Godkin, L., & Fleischman, G. (2023). The Impact of Ethical Forms of Organizational Leadership and Ethical Employment Contexts on Employee Job Satisfaction in Nigerian Hospitality and Recreation Firms. *Employee Responsibilities and Rights Journal*, 2 (1) 1-22.

- Vij, S., & Bedi, H. S. (2016). Are subjective business performance measures justified?. *International Journal of Productivity and Performance Management*, 65(5), 603-621.
- Yamane, T. (1967). Statistics: an introductory analysis. New York: Harper and Row.
- Zeimers, G., Lefebvre, A., Winand, M., Anagnostopoulos, C., Zintz, T., & Willem, A. (2021). Organisational factors for corporate social responsibility implementation in sport federations: a qualitative comparative analysis. European Sport Management Quarterly, 21(2), 173-193.