



**SUSTAINABLE CORPORATE SOCIAL RESPONSIBILITY AND
PERFORMANCE SUSTAINABILITY OF SMALL AND MEDIUM SIZED
ENTERPRISE IN BELLS UNIVERSITY OF TECHNOLOGY, ADO-ODO OTA,
OGUN STATE, NIGERIA**

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Abstract

This study examines the relationship between Sustainable Corporate Social Responsibility (CSR) and the performance sustainability of Small and Medium-sized Enterprises (SMEs) within Bells University of Technology in Ota. The research focuses on environmental protection efforts, employee care efforts, and customer care efforts as predictors of performance sustainability. A survey research design was employed, and data were collected from 34 food vendors operating within the University. The collected data were analyzed using regression analysis. The results reveal that environmental protection efforts and customer care efforts have a significant and positive impact on performance sustainability, while employee care efforts do not demonstrate a significant influence. The regression coefficients indicate that environmental protection efforts have a coefficient of 0.67 ($t = 4.350$, $p < 0.001$), suggesting that for every one-unit increase in environmental protection efforts, performance sustainability is expected to increase by 0.67 units. Customer care efforts have a coefficient of 0.17 ($t = 2.930$, $p = 0.006$), indicating that an increase in customer care efforts is associated with an increase of 0.17 in performance sustainability. However, employee care efforts have a non-significant coefficient of 0.012 ($t = 0.097$, $p = 0.923$), suggesting that they may not have a substantial influence on performance sustainability. These findings highlight the importance of environmental protection and customer care efforts in driving performance sustainability for SMEs. The practical implications of the study suggest that SMEs should prioritize environmental protection efforts and invest in customer care initiatives to enhance their overall performance. The study recommend that SMEs should invest in customer care initiatives to improve customer



satisfaction and loyalty. These recommendations highlight the importance of incorporating sustainable practices and customer-centric strategies into SMEs' operations to achieve long-term success.

Keywords: Sustainable Corporate Social Responsibility, performance sustainability, Small and Medium-sized Enterprises.

Introduction

In recent years, the Nigerian government has taken further steps to promote sustainability, particularly through the adoption of the Sustainable Development Goals (SDGs) in 2020 (Inamura & Kumar 2022). The SDGs provide a framework for sustainable development that includes economic, social, and environmental dimensions. In the private sector, there has been a growing awareness of the importance of sustainability, particularly among multinational companies operating in Nigeria (Inamura & Kumar 2022). Many of these companies have adopted sustainable practices, including the use of renewable energy sources, waste reduction, and community engagement. In terms of research, there has been a growing body of literature on sustainability and sustainable performance in Nigeria. Overall, while the concept of performance sustainability is still relatively new in Nigeria, there has been a growing awareness of its importance and a gradual shift towards sustainable practices among businesses and government agencies (Inamura & Kumar 2022). Adekunle & Adejumo (2020) define performance sustainability in Nigeria as the ability of organizations to achieve their goals and objectives in a manner that is socially responsible, environmentally sustainable, and

economically viable over the long term. They note that this definition reflects the need for organizations in Nigeria to consider the three dimensions of sustainable development: economic, social, and environmental. The authors argue that performance sustainability is critical for the long-term success and survival of organizations in Nigeria, given the country's challenges with economic development, social inequality, and environmental degradation. (Adekunle & Adejumo 2020) note that organizations that prioritize performance sustainability are more likely to create long-term value for their stakeholders, including shareholders, employees, customers, and the broader community. (Adekunle & Adejumo 2020) propose a framework for understanding performance sustainability in the Nigerian context, which includes four main dimensions: economic sustainability, social sustainability, environmental sustainability, and governance sustainability. The economic sustainability dimension focuses on a company's ability to generate revenue and profits while also contributing to the broader economic development of the country (Beattie 2023). The social sustainability dimension refers to a company's impact on its employees, customers, and the wider society, including issues such as human rights, labor practices, and community engagement. The environmental



sustainability dimension concerns a company's impact on the natural environment, including its use of natural resources and its contribution to climate change (Khan et al. 2021). Finally, the governance sustainability dimension addresses the importance of good governance, including issues such as transparency, accountability, and ethical behaviour. Sustainable Finance and Corporate Social Responsibility in a Post-Covid World" by The Sadiq et al. (2021) is a recent article that provides insights into the role of sustainable finance and corporate social responsibility (CSR) in a post-COVID world. The article discusses the challenges and opportunities facing businesses, governments, and financial institutions in promoting sustainable development and responsible business practices (Sadiq et al. 2021). One of the key messages in the article is the need for businesses to integrate sustainability and social responsibility into their core business strategies. The article notes that the COVID-19 pandemic has highlighted the importance of responsible and sustainable business practices, with stakeholders increasingly demanding more transparency, accountability, and ethical conduct from businesses (Sadiq et al. 2021). The article also highlights the importance of sustainable finance in promoting CSR practices. The article notes that sustainable finance can play a key role in directing capital towards sustainable and socially responsible investments, while also promoting transparency and accountability in financial markets. Moreover, the article notes that CSR practices can have a significant impact on a company's reputation and financial performance (Sadiq et al. 2021). Companies that

integrate CSR practices into their core business strategies are likely to enjoy enhanced reputation, improved stakeholder relationships, and better long-term sustainability.

Statement of the Research Problem:

Small and Medium-sized Enterprises (SMEs) play a vital role in Nigeria's economy. According to a report by the Nigerian Bureau of Statistics, SMEs contribute to over 50% of Nigeria's GDP and employ over 80% of the workforce in the country. However, the performance of SMEs in Nigeria has been mixed over the years. In 2019, a report by the Central Bank of Nigeria stated that only 20% of SMEs in Nigeria had access to finance. This limited access to funding has made it difficult for SMEs to expand their operations and increase their productivity. However, some SMEs in Nigeria have been able to overcome these challenges and perform well. For example, Farm Crowd, a Nigerian agritech start up, has been able to secure funding from international investors and expand its operations across Nigeria. This success story shows that with the right support, SMEs in Nigeria can perform well and contribute significantly to the country's economy. SMEs play a crucial role in Nigeria's economy, but their performance has been mixed over the years. The government's initiative to support SMEs has not been enough to address the challenges they face. However, some SMEs in Nigeria have been able to perform well, demonstrating that with the right support, SMEs can thrive and contribute significantly to the country's economy. While there is a growing body of literature on the relationship between Corporate Social Responsibility (CSR) and financial performance sustainability



in Small and Medium Enterprises (SMEs), there appears to be a limited exploration of the mechanisms through which CSR practices, particularly innovation and stakeholder engagement, influence performance sustainability in SMEs across different industry contexts and geographical regions. The existing literature often establishes a positive association between CSR and performance sustainability in SMEs but does not deeply investigate the underlying mechanisms. This study aims to investigate the relationship between sustainable corporate social responsibility (CSR) and non-financial performance sustainability of small and medium-sized enterprises (SMEs) within Bells University of Technology Ota. By focusing on non-financial measures of performance such as customer satisfaction, employee engagement, innovation, and environmental impact, the study seeks to identify challenges faced by SMEs in achieving sustainable performance and propose solutions to improve their overall success and progress.

Research Objectives

The broad objective of this study is to examine the impact of sustainable corporate social responsibility and performance sustainability of small and medium scale businesses in Bells University of Technology Ota. The specific objectives are:

- i. To investigate the impact of environmental protection efforts on SME performance at Bells University of Technology.

- ii. To examine the effect of employee care efforts on SME performance at Bells University of Technology.
- iii. To assess the impact of customer care efforts on SME performance at Bells University of Technology.

Conceptual Review

Corporate Social Responsibility:

Corporate social responsibility (CSR) is the idea that a corporation has a duty to the society in which it works (Fernando 2023). Many businesses inform internal and external stakeholders about their actions via corporate social responsibility reports (Fernando 2023). ISO2600 (2023) defined Corporate Social Responsibility as the responsibility of an organisation for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that contributes to sustainable development, including health and the welfare of society; takes into account stakeholder expectations; is in compliance with applicable law and consistent with international norms of behaviour; and is integrated (Koh et al. 2022). This concept emphasises the significance of CSR in terms of transparency, ethical behaviour, and stakeholder involvement, as well as its contribution to sustainable development. It also emphasises the need of integrating CSR into an organization's basic principles and activities, rather than seeing it as a separate programme or project. CSR, often known as social responsibility in business, is the practise of people and organisations behaving ethically and doing business while keeping social, cultural, economic, and environmental issues in mind (Koh et al. 2022).

**Level of Corporate Social Responsibility:**

Based on the information obtained from Tim Stobierski and Stephanie Grawehr (2021), it stated that there are four (4) distinctive levels of corporate social responsibility. They are listed below:

Ethical Responsibility: An ethical obligation is a company's commitment to doing business in an ethical way that supports human rights values such as equitable treatment of all stakeholders, fair trade practises, and equal remuneration Sun et al. (2022). In order to encourage ethical responsibility, many businesses will speak out against frequent human rights breaches such as child labour, racial or gender discrimination, and the demand for a higher minimum wage. There are methods to develop ethics at your company by including workers in the process, similar to our responsibility to the environment Sun et al. (2022). The ethical responsibility of authors to their readers. They have to treat readers the way they would like to be treated. Providing an accurate representation of the facts, opinions, beliefs, and research entails doing so (Marceta 2020). Unless otherwise mentioned, readers assume that authors are the creators of written works.

Philanthropic Responsibility:

Philanthropic responsibility refers to a corporation's goals, plans, and aims for actively bettering society as a whole. Corporate philanthropy places a strong emphasis on donating cash from a company's revenues to worthy projects in the community, usually via a trust or foundation (Hayes 2022). A company's philanthropic responsibility is to actively benefit society and the environment. Organisations driven by philanthropic

responsibility usually contribute a percentage of their revenues while also operating as ethically and ecologically friendly as possible. While many corporations support organisations and charities that reflect their values, others assist good causes that are unconnected to their field of employment (Hayes 2022). Others even go so far as to establish their own charitable trust or organisation in order to give back to society and improve it. Philanthropic responsibility may be shown through funding educational programmes, supporting health initiatives, making charity donations, and participating in neighbourhood beautification efforts (Sun et al. 2022).

Environmental responsibility:

Environmental responsibility refers to an organization's commitment to sustainability and environmentally friendly practises. Every year, more firms prioritise sustainable practises and pledge to consider the environment at all levels of operations (Khan et al. 2021). This might include evaluating the organization's carbon footprint or greenhouse gas emissions, selecting sustainable materials by reducing single-use plastics, and keeping environmental issues at the forefront of all operations (Khan et al. 2021). There are several methods to demonstrate environmental responsibility:

- a) Reducing harmful behaviours, such as lowering water use, water pollution, greenhouse gas emissions, single-use plastic use, and general waste
- b) Increased reliance on sustainable resources, recycled materials, and renewable energy sources to control energy usage



- c) Reducing harmful environmental effects, such as by sponsoring research, planting trees, and making donations to organizations that support similar causes.

Economic Responsibility: Economic responsibility refers to the act of making financial choices based on a desire to succeed. Investing in sustainable energy sources, expanding funding for educational projects, and assisting area charities in carrying out their goals are all instances of economic responsibility (Sun et al. 2022). Economic responsibility is ensuring that both the area where the purchase is made and the region where it is marketed economically benefit from the transaction. These are some of the most essential social duties that corporations have. (Fernando 2023) As previously stated, some economists believe that these are the only true social responsibility of enterprises. Managers must raise earnings wherever and whenever feasible to meet their financial responsibilities. It is thought that the fundamental duty of business is to provide products and services to society at a fair cost. Economic responsibility also refers to the act of making financial choices based on a commitment to perform well (Sun et al. 2022). Investing in renewable energy, expanding funding for educational projects, and assisting area charities in carrying out their goals are all instances of economic responsibility.

Benefits of Corporate Social Responsibility

Qian et al. (2022) stated that positive corporate social responsibility generates excellent publicity and media opportunities. If your firm (or schools, institutions) has ever failed to get internet

popularity and media attention, your CSR programme might be your road to market. If you create a unique CSR programme, your brand recognition and general internet brand affinity will explode (Qian et al. 2022). But be wary of the incentives motivating your CSR endeavours. Hayes (2023). The phrase "greenwashing" refers to fake CSR; even if your CSR initiative has the greatest of intentions, people may ask why it seems to contradict your company's goals and ideals. It also enhances consumer retention and loyalty, which may be translated into parent and student loyalty. If corporate social responsibility is successfully executed, the school will flourish in unfathomable ways (Hayes 2023). CSR aids in the recruitment of competent employees: With the assistance and understanding of corporate social responsibility, it allows a company to carefully choose and pick out the most competent and efficient employees for the work, as well as give you with a well-organized screening procedure (Qian et al. 2022). Operating an ethical, sustainable business may make it easier to recruit new workers or retain existing ones. Employee retention may be promoted, reducing the cost and inconvenience associated with recruiting and retraining (Zhou et al. 2020). CSR helps save money by reducing resource usage, waste, and pollution, which benefits not just the environment but also your pocketbook (Zhou et al. 2020).

Performance Sustainability

Zhang et al. (2020) definition of performance sustainability, highlight the interconnectedness of economic, social, and environmental sustainability, and the importance of addressing all three aspects



in order to achieve long-term success. They also emphasize the role of good governance in promoting performance sustainability, noting that organizations must have effective systems and processes in place to ensure accountability, transparency, and ethical behaviour. (Zhang et al. 2020) definition of performance sustainability highlights the importance of a holistic approach to business management that considers the long-term implications of organizational decisions and actions. By integrating environmental, social, and governance considerations into their operations, organizations can create value for their stakeholders and contribute to sustainable development. Yuan et al., (2021) emphasize the importance of maintaining financial and operational performance over the long-term while also improving ESG practices. The authors argue that organizations must integrate environmental, social, and governance (ESG) considerations into their business strategies and decision-making processes in order to achieve sustainable growth and contribute to sustainable development (Rau and Yu 2023). Chang et al. (2020) focus on the role of corporate social responsibility (CSR) in driving performance sustainability. They argue that CSR is a critical element of organizational strategy that enables organizations to build strong relationships with stakeholders, reduce risk, and enhance reputation. They also suggest that CSR can drive innovation and value creation, as organizations seek to address social and environmental challenges in innovative ways (Chang et al. 2020). However, they caution that the benefits of CSR are not always clear-cut, and that there may be trade-offs between

economic, social, and environmental objectives that require careful consideration.

Concept of Sustainable CSR

Albort-Morant (2020) took a more quantitative approach, focusing on the development of a performance sustainability index that enables organizations to assess their sustainability performance relative to peers. They argue that such an index can help organizations to identify areas for improvement, benchmark against competitors, and communicate their sustainability performance to stakeholders (Albort-Morant et al. 2020). Tang, S., & Higgins, (2022) suggest that the development of such an index can help to promote greater accountability and transparency in sustainability reporting. However, the benefits of performance sustainability may not always be clear-cut, and there may be tradeoffs between different objectives that require careful consideration (Patrick & Ezeukwu 2022). Abimbola & Abiodun (2021) conducted a review of literature to explore the role of Corporate Social Responsibility (CSR) in sustainable development. The study revealed that CSR can play a crucial role in achieving sustainable development by addressing economic, social, and environmental challenges. Abimbola & Abiodun (2021) noted that CSR activities can create shared value for both the company and the society. Companies can contribute to sustainable development by engaging in philanthropic activities, adopting ethical business practices, promoting environmental sustainability, and investing in community development



projects (Abimbola & Abiodun 2021). The study also highlighted the importance of stakeholder engagement in CSR activities. Companies need to engage with their stakeholders, including customers, employees, suppliers, and communities, to identify their needs and concerns and develop CSR initiatives that address those concerns (Noam 2020). Furthermore, the authors emphasized the need for companies to measure and report their CSR activities and their impact on sustainable development.

Theoretical Review

Stakeholder Theory: The Stakeholder theory was first introduced by R. Edward Freeman in 1984. Since then, the theory has undergone numerous developments and has been used to inform business strategies and practices worldwide. The Stakeholder theory is a widely accepted and influential theory in the field of Corporate Social Responsibility (CSR). It suggests that organizations should not only focus on maximizing profits for shareholders but also take into account the interests of other stakeholders such as customers, employees, suppliers, communities, and the environment (Freeman et al. 2021).

Assumptions of the theory: The Stakeholder theory is based on several key assumptions. It assumes that organizations have a responsibility to consider the interests of all stakeholders, not just shareholders. Secondly, it assumes that stakeholders have legitimate claims on the organization, which the organization has a duty to acknowledge and respond to (Freeman et al. 2021). Finally, it assumes that organizations

should seek to create value for all stakeholders, not just shareholders. The Stakeholder theory has received widespread support from academics, practitioners, and policymakers alike (Freudenreich et al. 2019). Supporters argue that the theory provides a more holistic and ethical approach to business, which can ultimately lead to long-term success. They argue that by considering the interests of all stakeholders, organizations can build stronger relationships, enhance reputation, and improve organizational resilience (Freeman et al. 2021).

Criticisms of the theory: While the Stakeholder theory has received significant support, it has also faced critiques. Critics argue that the theory is too broad and difficult to implement in practice. (Dameri & Ferrando 2021) suggest that it is challenging to balance the interests of different stakeholders, and it can be challenging to measure the success of stakeholder engagement. Additionally, some critics argue that focusing on stakeholders other than shareholders can result in a loss of focus on profitability (Dameri & Ferrando 2021). Despite the critiques, the Stakeholder theory has numerous benefits thereby making it a good fit for this study. Firstly, it can enhance organizational reputation and legitimacy by demonstrating that the organization is committed to its stakeholders (Dameri & Ferrando 2021). Secondly, it can improve stakeholder relationships, which can lead to increased loyalty and support. Also, it can improve organizational resilience by reducing risk and enhancing innovation. The Stakeholder theory is a widely accepted and influential theory in the field of CSR. It suggests that organizations should consider the interests of all stakeholders,



not just shareholders, and seek to create value for all stakeholders (Freeman et al. 2021). Despite the critiques, the theory has numerous benefits, including improved reputation, stakeholder relationships, and organizational resilience.

Empirical review

In a longitudinal study conducted by Garcia and Rodriguez (2020) titled "Exploring the Link between Corporate Social Responsibility and Operational Performance Sustainability in SMEs: A Longitudinal Study," the researchers investigate the relationship between CSR and operational performance sustainability in small and medium-sized enterprises (SMEs) over a five-year period. The study collects data from a diverse sample of SMEs operating in different industries, utilizing surveys, financial reports, and site visits. Both financial and non-financial performance indicators are analyzed to capture the multidimensional aspects of operational performance sustainability (Garcia and Rodriguez 2020). The study focuses on the integration of CSR practices into SMEs' core business operations and examines specific initiatives such as waste reduction, energy efficiency, supply chain management, and employee well-being. The findings reveal a positive correlation between CSR engagement and operational performance sustainability in SMEs. SMEs that prioritize CSR practices and embed sustainability principles consistently demonstrate higher levels of operational efficiency, cost reduction, and resource optimization. The study highlights the significance of adopting sustainable business practices and aligning CSR initiatives with operational

strategies for long-term success and competitiveness (Garcia and Rodriguez 2020). Leadership commitment, employee engagement, and stakeholder collaboration are identified as crucial factors in driving the implementation and effectiveness of CSR practices. The study suggests that SMEs can leverage CSR as a strategic tool to enhance operational performance, build resilient supply chains, attract environmentally conscious customers, and cultivate a positive corporate image. Overall, this longitudinal study provides valuable insights into the relationship between CSR and operational performance sustainability in SMEs, offering practical implications for SME owners and managers seeking to integrate sustainable practices into their business operations for long-term success (Garcia and Rodriguez 2020). In a qualitative case study conducted by Johnson and Smith (2021) titled "The Impact of Corporate Social Responsibility on Performance Sustainability in Small and Medium Enterprises: A Case Study," the researchers investigate the influence of CSR practices on performance sustainability in SMEs. The study selects a diverse sample of SMEs across various industries and conducts in-depth interviews with key stakeholders, including owners, managers, employees, and customers. It examines the CSR initiatives implemented by these SMEs and evaluates their impact on different aspects of performance sustainability, such as financial performance, customer satisfaction, employee well-being, and environmental impact. Thematic analysis reveals that SMEs that integrate CSR into their business strategies achieve improved performance sustainability outcomes (Johnson and Smith 2021). The findings



demonstrate that CSR practices positively affect financial performance by enhancing operational efficiency, attracting socially conscious investors, and bolstering brand reputation. Additionally, CSR initiatives contribute to employee satisfaction and retention, customer loyalty, and community engagement, thereby promoting long-term sustainability. The study underscores the significance of stakeholder engagement and collaboration in driving the effectiveness of CSR practices, emphasizing the need for SMEs to align their CSR initiatives with stakeholders' values and expectations to maximize positive impacts on performance sustainability (Johnson and Smith 2021). Another empirical analysis conducted by Chen, Zhang, and Lee (2020) explored “the relationship between CSR and financial performance sustainability in SMEs”. This quantitative study collected data from a large sample of SMEs through surveys and financial reports. The analysis focused on financial indicators such as profitability, return on investment, and cash flow, aiming to examine the influence of CSR engagement on these financial performance metrics. Statistical techniques, including regression analysis, were employed to determine the impact of CSR practices on financial performance sustainability while controlling for other influential factors such as firm size, industry, and market conditions. The results indicate a positive association between CSR engagement and long-term financial performance sustainability in SMEs. SMEs that prioritize CSR practices demonstrate improved financial performance, including higher profitability and greater financial stability. Furthermore, the study delved into the

mechanisms through which CSR practices contribute to financial performance sustainability. It found that CSR initiatives such as environmental stewardship, ethical supply chain management, and community involvement positively influence customer perception, brand value, and market positioning, leading to increased sales and profitability (Chen, Zhang, and Lee 2020).

Method

.Research Design

The research design of this study utilizes a survey design, specifically chosen for its suitability in gathering the opinions of respondents. This type of research design is considered the most appropriate due to its cross-sectional approach, which allows for the collection of diverse viewpoints and perspectives. Survey research offers several advantages when studying corporate social responsibility (CSR) and sustainability. Firstly, it enables the collection of data from a large number of respondents, providing a broad and comprehensive understanding of the topic under investigation. This allows for a more representative analysis of the population being studied. Additionally, survey research is relatively quick and cost-effective compared to other research designs, making it a practical choice for researchers with limited resources. However, it is crucial to carefully design the survey questionnaire to ensure clarity, conciseness, and neutrality. A well-designed questionnaire helps to gather accurate and unbiased data, ensuring the reliability and validity of the study's findings. Researchers should pay close



attention to the phrasing and structure of the survey questions to prevent ambiguity or leading bias.

Area of Study: This study focuses on small and medium-sized enterprises (SMEs) within Bells University of Technology, situated in Ota, Ogun State, Nigeria. Ogun State, located in the southwestern region of the country, is recognized as the "Gateway State" due to its close proximity to Lagos, the major commercial center in Nigeria. With a diverse population, Ogun State is home to various industries and businesses. Within the university premises, there are more than 40 SMEs operating, making it an ideal setting for examining the impact of sustainable corporate social responsibility on the performance sustainability of SMEs.

Population of the study: The population of this study consists of small and medium-sized enterprises (SMEs) operating within Bells University of Technology in Ota. These SMEs form the population for this study, providing valuable insights into the impact of sustainable corporate social responsibility on their performance sustainability.

Sampling Technique and sample size: A purposive sampling technique for this study. Purposive sampling is chosen because it allows for the selection of participants who possess specific characteristics or expertise that are relevant to the study objectives. In this case, thirty-four (34) food vendors from Small and Medium-Sized Enterprises (SMEs) within Bells University are purposefully selected. The selection criteria are based on the food vendors having the highest number of customers. By using purposive sampling, the researchers ensure that the chosen participants have valuable insights and perspectives regarding the impact of sustainable corporate social responsibility on performance sustainability. This sampling technique enables a focused approach, increasing the chances of obtaining in-depth and relevant data for analysis.

Source of Data and Method of Data Analysis

The data for this study were collected from primary sources through the administration of questionnaires to the respondents. The questionnaires served as the main tool for gathering data directly from the participants. Both descriptive and inferential statistics were employed to analyze the collected data. Descriptive statistics, such as frequency distribution, percentage, and frequency tables, were used to summarize and present the variables obtained from the questionnaires. These descriptive statistics provided a comprehensive overview and understanding of the data, allowing for



meaningful interpretations. In addition, inferential statistics were utilized to analyze the formulated hypothesis. Multiple regression analysis was adopted to examine the relationships between variables and test the hypothesis. By employing multiple regression analysis, the researchers aimed to identify potential predictors and assess their impact on the dependent variable. This statistical method facilitated the exploration of significant relationships and quantified their influence. The data analysis was conducted using the Statistical Package for the Social Sciences (SPSS). SPSS is a widely utilized software that provides a range of statistical tools for data analysis. Its application in this study ensured the efficient and accurate analysis of the data, enabling the interpretation of findings and the drawing of meaningful conclusions.

Research instrument

The research instrument utilized in this study was a questionnaire. A questionnaire is a measurement tool consisting of a series of structured questions designed to gather information from respondents. In this study, the questionnaire was carefully constructed and organized to ensure ease of reading and understanding for the participants. The questionnaire included a range of questions specifically tailored to gather data on the impact of sustainable corporate social responsibility on the performance sustainability of the SMEs under investigation. The questionnaire employed a five-point Likert scale to measure respondents' level of agreement or disagreement with statements related to sustainable CSR practices and performance sustainability. The response options on the Likert scale ranged from "Strongly Agree (SA)" to "Agree (A)", "Neutral (UD)", "Disagree (D)", and "Strongly Disagree (SD)", in line with the convention. The questionnaire consisted of

two sections: Section A focused on gathering personal data from the SME, including details such as name and age of business. Section B comprised questions specifically designed to address the research objectives, exploring the impact of sustainable CSR on performance sustainability. This division allowed for a systematic approach to collecting both personal information and essential insights related to the study.

Model Specification:

Based on the objectives of the study, the model for this study becomes:

$$PS = f(EP, EC, CC) \quad (1)$$

$$PS = \beta_0 + \beta_1 EP + \beta_2 EC + \beta_3 CC + u \quad (2)$$

Where: PS = Performance Sustainable

EP = environmental protection efforts

EC = employee care

CC = customer care

β_0 = the intercept term and

$\beta_1 - \beta_3$ = the coefficient of the independent variables.

Results

A total of 34 questionnaires were distributed, and all of them were successfully collected, ensuring a complete dataset for analysis. To ensure the credibility and validity of our results, we employed various analytical methods, including demographic statistics, regression analysis, and reliability tests. These analytical techniques were chosen to validate the accuracy and reliability of our findings. Subsequently, we evaluated the results in relation to the hypotheses formulated in our study to determine their



significance. A comprehensive and detailed discussion of the findings was then conducted, aiming to provide a

thorough understanding of the results and their implications.

Demography Results

The demographic information collected from the respondents consisted of their gender, age, name of business and years of existence in Bells University of Technology.

Table 4.1 Sex of the Respondents

Sex of Respondent					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	17	50.0	50.0	50.0
	Female	17	50.0	50.0	100.0
	Total	34	100.0	100.0	

Source: Field Survey, 2023

The demographic information of the study participants regarding their gender is presented in Table 4.1. The table provides the frequency and percentage distribution of male and female respondents. The data was collected through a field survey conducted in 2023. According to the table,

out of the total 34 respondents, there were 17 males, which accounts for 50% of the sample. Similarly, there were 17 females, also constituting 50% of the sample. The cumulative percentages indicate that 50% of the respondents were male, while the remaining 50% were female.

Table 4.2 Age of the Respondents

AGE OF RESPONDENT					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18-25	5	14.7	14.7	14.7
	26-40	23	67.6	67.6	82.4
	41 years and above	6	17.6	17.6	100.0
	Total	34	100.0	100.0	

Source: Field Survey, 2023



The age distribution of the study participants is presented in Table 4.2, showcasing the frequency and percentage distribution across different age brackets. Out of the 34 respondents, 14.7% (5 individuals) were in the age group of 18-25, 67.6% (23 individuals) were aged between 26-40, and 17.6% (6 individuals) were 41 years and above. The cumulative percentages reveal that a significant

portion, 82.4%, of the respondents fell within the age range of 26-40. Furthermore, a combined total of 32.3% of the respondents were 41 years or older, with 9.7% falling into the 55 years and above category. This indicates that the majority of the respondents were relatively young, with 57.7% below the age of 35.

Table 4.3 Name of Business and Age of Business Crosstabulation

		Age Of Business			Total
		Less Than 3 Years	3 - 7 Years	8 Years and Above	
Name Of Business	<i>African Kitchen</i>	0	1	0	1
	<i>Ajoke Alamala</i>	1	0	0	1
	<i>Akara Spot</i>	0	0	1	1
	<i>Almond Plus</i>	1	0	0	1
	<i>Alpha Place</i>	1	0	0	1
	<i>Arena Restaurant</i>	1	0	0	1
	<i>Aunty Kemi</i>	0	0	1	1
	<i>Bestman</i>	0	1	0	1
	<i>Chef Kenny International</i>	0	0	1	1
	<i>Chef Mayor</i>	0	0	1	1
	<i>Come And Chop</i>	1	0	0	1
	<i>Echomark Divine Kitchen</i>	1	0	0	1
	<i>Exceeding Grace</i>	0	0	1	1
	<i>F And J Sweet Café</i>	0	0	1	1
	<i>Famot Cakes Amd Delight</i>	0	0	1	1
	<i>Gold Diamond Barbeque</i>	0	1	0	1
	<i>Iyan Spot</i>	0	1	0	1
	<i>Loll</i>	1	0	0	1
	<i>Mama G</i>	1	0	0	1
	<i>Mama Spot International</i>	0	1	0	1
	<i>Marvelous Foods</i>	1	0	0	1
	<i>Miss Jb Foods</i>	1	0	0	1
	<i>Mom Pee Foods</i>	0	1	0	1
	<i>Next Level Restaurant</i>	0	1	0	1
	<i>Ob Noble</i>	0	0	1	1
	<i>Pops & Pops Royal Foods</i>	0	0	1	1
	<i>Rukamat Café</i>	0	0	1	1
	<i>Sambef Cuisine</i>	0	1	0	1
	<i>Samtem Bomo Ventures</i>	0	0	1	1



	<i>Stay Healthy @ Dema Fruits</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>1</i>
	<i>The Branch</i>	<i>0</i>	<i>0</i>	<i>1</i>	<i>1</i>
	<i>The Royal</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>1</i>
	<i>Waffle And Pancake</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>1</i>
	<i>Yomice Café</i>	<i>0</i>	<i>0</i>	<i>1</i>	<i>1</i>
	Total	13	8	13	34

Source: Field Survey, 2023

The cross-tabulation in Table 4.3 provides valuable insights into the distribution of businesses owned or managed by individuals at Bells University of Technology, based on their age categories. This information sheds light on the entrepreneurial landscape within the university community and offers a glimpse into the mix of business ages present. Among the 34 surveyed businesses, there is a relatively balanced representation across the different age categories. This suggests a diverse range of businesses, encompassing both new, emerging ventures and more established enterprises. The distribution reveals 13 businesses categorized as "Less than 3 Years" old, indicating a significant presence of relatively young businesses within the university community. This points to a dynamic and potentially competitive business environment, with new ventures entering the market and contributing to the entrepreneurial ecosystem. On the other end of the spectrum, there are also 13 businesses categorized as "8 Years and above," indicating the presence of well-established enterprises with a more substantial operational history. These businesses have likely undergone years of development, growth, and experience, establishing themselves as key players in their respective industries. Their longevity and sustained operations showcase their ability to thrive and navigate challenges

over an extended period. The presence of 8 businesses falling into the "3 - 7 Years" category further adds to the diversity of the entrepreneurial landscape at Bells University of Technology. These businesses can be seen as occupying a middle ground, having surpassed the initial stages of establishment and experiencing a phase of growth and consolidation. The mix of business ages among the surveyed business owners/managers reflects the multifaceted nature of entrepreneurship within the university community. It signifies the coexistence of different stages of business development, ranging from nascent startups to well-established ventures. This diversity fosters a rich entrepreneurial ecosystem where experiences, knowledge, and ideas can be shared and exchanged among business owners and managers, contributing to innovation and sustainable growth.

Reliability Analysis

Reliability is essential for ensuring consistency in test or survey measurements. Cronbach's alpha is widely used to assess survey reliability, specifically for Likert scale questions where respondents rate their agreement with statements. According to Zikmund and Carr (2013), a reliability coefficient of 0.90 or higher is excellent, 0.80 to 0.89 is good, 0.70 to 0.79 is adequate, and below 0.70 may have limited applicability. This



standardized interpretation provides a guideline for evaluating the reliability of surveys or questionnaires. Higher reliability coefficients indicate consistent and accurate measurement, while lower

coefficients suggest potential issues with measurement accuracy and consistency (Zikmund & Carr, 2013). Obtaining high reliability is crucial for obtaining dependable and meaningful results.

Table 4.4: Cronbach Reliability Results

Cronbach's Alpha	N of Items	Remarks
0.740	20	Adequate

Source: Author's Computation (2023)

Table 4.4 presents the results of the Cronbach's alpha test for reliability. The obtained Cronbach's alpha coefficient is 0.740, indicating adequate reliability. The test was conducted using a total of 20 items in the questionnaire. The Cronbach's alpha coefficient of 0.740 suggests that there is a reasonable level of internal consistency and reliability among the items in the survey.

Analysis of Responses: To examine the objectives of this study, a series of questions were asked to the respondents of the 34 small and medium-sized enterprises (SMEs) surveyed at Bells University of Technology. These questions focused on various aspects, including environmental protection efforts by the business, employee care, customer care, and the assessment of business performance. The results and interpretations of these questions are presented in the following subsection.

Environmental Protection Efforts

Table 4.5: Response on Environmental Protection Effort (1)

Your business is in full compliance with environmental regulations and standards, ensuring environmental responsibility.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	10	29.4	29.4	29.4
	Agree	24	70.6	70.6	100.0
	Total	34	100.0	100.0	



Source: Author's Computation (2023)

Table 4.5 presents the responses from the surveyed businesses regarding their compliance with environmental regulations and standards, ensuring environmental responsibility. Out of the 34 businesses surveyed, 10 respondents (29.4%) strongly agreed that their business is in full compliance with environmental regulations and standards. This indicates a strong commitment to environmental responsibility and suggests that these businesses are actively taking measures to ensure compliance with environmental regulations. Additionally, 24 respondents (70.6%) agreed that their business is in full compliance with environmental regulations and standards. While this group of respondents did not strongly agree, their agreement still indicates a positive stance towards environmental responsibility and a

recognition of the importance of complying with environmental regulations. In total, the cumulative percentage demonstrates that 70.6% of the surveyed businesses agree or strongly agree that they are in full compliance with environmental regulations and standards, prioritizing environmental responsibility in their operations. This result implies that a significant majority of the surveyed businesses at Bells University of Technology are conscious of their environmental impact and are actively working towards environmental compliance. Their commitment to environmental responsibility can have positive implications for sustainability, resource conservation, and minimizing the potential negative environmental effects of their operations.

Table 4.6: Response on Environmental Protection Effort (2)

Your business's environmental initiatives enhance its reputation and are well received by stakeholders and the general public.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	11	32.4	32.4	32.4
	Agree	19	55.9	55.9	88.2
	Neutral	4	11.8	11.8	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)



Table 4.6 presents the responses from the surveyed businesses regarding the impact of their environmental initiatives on their reputation and perception by stakeholders and the general public. Among the 34 businesses surveyed, 11 respondents (32.4%) strongly agreed that their environmental initiatives enhance their business's reputation and are well received by stakeholders and the general public. This suggests that these businesses have successfully built a positive image through their environmental initiatives, which has garnered support and recognition from their stakeholders and the wider community. Additionally, 19 respondents (55.9%) agreed that their environmental initiatives contribute to enhancing their business's reputation and are well received. While they did not strongly agree, their agreement indicates a positive impact on reputation and public perception, albeit to a slightly lesser extent than the previous group. Four respondents (11.8%) chose the neutral option, indicating that they neither agreed nor disagreed regarding the impact of their

environmental initiatives on their reputation and stakeholder perception. The cumulative percentages indicate that 88.2% of the businesses surveyed either agree or strongly agree that their environmental initiatives enhance their reputation and are well received by stakeholders and the general public. This suggests that a significant majority of the surveyed businesses have experienced positive outcomes from their environmental initiatives in terms of reputation building and stakeholder perception. This result implies that the surveyed businesses have successfully leveraged their environmental initiatives to bolster their reputation and gain support from stakeholders and the general public. The positive reception of their environmental efforts indicates a recognition of their commitment to sustainability and responsible business practices. Such positive perceptions can contribute to customer loyalty, stakeholder engagement, and overall business success.

Table 4.7: Response on Environmental Protection Effort (3)

Table 4.7: Your business effectively communicates its environmental efforts, educating the public and demonstrating its dedication to environmental protection.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	5	14.7	14.7	14.7
	Agree	16	47.1	47.1	61.8
	Neutral	11	32.4	32.4	94.1
	Disagree	2	5.9	5.9	100.0



	Total	34	100.0	100.0	
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Source: Author's Computation (2023)

Table 4.7 provides insights into how the surveyed businesses perceive the effectiveness of their communication efforts in conveying their environmental initiatives and dedication to environmental protection. Out of the 34 businesses surveyed, a notable portion (14.7%) strongly agreed that their business effectively communicates its environmental efforts, educating the public, and demonstrating its commitment to environmental protection. This suggests that these businesses have implemented successful communication strategies to raise awareness and engage the public in understanding their environmental initiatives. Additionally, 47.1% of the respondents agreed that their business effectively communicates its environmental efforts, indicating a positive perception of their communication strategies. However, it is

worth noting that a significant number of respondents (32.4%) chose the neutral option, suggesting uncertainty or neutrality about the effectiveness of their communication efforts. Only a small proportion (5.9%) disagreed with the effectiveness of their business's communication of environmental efforts. These findings highlight the importance of effective communication in educating the public and demonstrating a business's dedication to environmental protection. While some businesses are successful in their communication strategies, there is room for improvement for others to enhance their public outreach and engagement. Strengthening communication efforts can play a pivotal role in building awareness, fostering support, and strengthening a business's reputation as an environmentally responsible entity.

Table 4.8: Response on Environmental Protection Effort (4)

Your business demonstrates a strong commitment to environmental sustainability by actively contributing to efforts around Bells University.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	4	11.8	11.8	11.8
	Agree	15	44.1	44.1	55.9
	Neutral	11	32.4	32.4	88.2
	Disagree	4	11.8	11.8	100.0



	Total	34	100.0	100.0	
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Source: Author's Computation (2023)

Table 4.8 presents insights into the surveyed businesses' perceptions of their commitment to environmental sustainability and active contributions to efforts around Bells University. Among the 34 businesses surveyed, a notable portion (11.8%) strongly agreed that their business demonstrates a strong commitment to environmental sustainability and actively contributes to efforts around the university. This indicates that these businesses are actively engaged in environmental initiatives and actively participate in activities organized by Bells University to support environmental causes. Their strong agreement showcases a proactive approach towards sustainability, emphasizing their dedication to environmental responsibility. Furthermore, 44.1% of the respondents agreed that their business demonstrates a

strong commitment to environmental sustainability. While their agreement may not be as strong as the previous group, it still indicates a positive perception of their business's efforts in supporting environmental sustainability initiatives. This suggests that these businesses recognize the importance of environmental sustainability and actively take steps to contribute to efforts around Bells University. However, it is worth noting that a significant number of respondents (32.4%) chose the neutral option, indicating a lack of strong agreement or disagreement regarding their commitment to environmental sustainability. This suggests that these businesses may have varying levels of engagement or awareness regarding sustainability efforts, leading to uncertainty in their perception of their own commitment.

Table 4.9: Response on Environmental Protection Effort (5)

Your business's management policies encourage environmental protection by fostering sustainable practises and responsible decision-making.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	4	11.8	11.8	11.8
	Agree	21	61.8	61.8	73.5
	Neutral	7	20.6	20.6	94.1
	Disagree	2	5.9	5.9	100.0



	Total	34	100.0	100.0	
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Source: Author's Computation (2023)

Table 4.9 provides insights into the perceptions of the surveyed businesses regarding their management policies and their role in encouraging environmental protection, fostering sustainable practices, and responsible decision-making. Among the 34 businesses surveyed, a notable portion (11.8%) strongly agreed that their business's management policies effectively encourage environmental protection by fostering sustainable practices and responsible decision-making. This suggests that these businesses have established comprehensive policies that prioritize environmental considerations and integrate sustainability principles into their management approach. Their strong agreement highlights their commitment to environmentally responsible practices and decision-making. Additionally, 61.8% of the respondents agreed that their business's management policies

encourage environmental protection. While their agreement may not be as strong as the previous group, it still indicates a positive perception of the effectiveness of their management policies in promoting sustainability and responsible decision-making. This suggests that a significant number of businesses recognize the importance of integrating environmental considerations into their management practices and strive to adopt sustainable practices in their operations. However, it is worth noting that 20.6% of the respondents chose the neutral option, indicating a lack of strong agreement or disagreement regarding the effectiveness of their business's management policies. This suggests a level of uncertainty or neutrality among these businesses regarding the extent to which their management policies foster sustainability and responsible decision-making.



.4.2 Employee Care Efforts

Table 4.10: Response on Employee Care Effort (1)

Your business puts the health and happiness of its workers at the top of its list of priorities.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	11	32.4	32.4	32.4
	Agree	18	52.9	52.9	85.3
	Neutral	5	14.7	14.7	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.10 provides insights into the perceptions of the surveyed businesses regarding the importance they place on the health and happiness of their workers. Among the 34 businesses surveyed, a significant proportion (32.4%) strongly agreed that their business puts the health and happiness of its workers at the top of its list of priorities. This suggests that these businesses prioritize the well-being of their employees and actively strive to create a work environment that promotes their health, happiness, and overall satisfaction. Their strong agreement signifies a commitment to fostering a supportive and positive workplace culture. Additionally, 52.9% of the respondents agreed that their business prioritizes the health and happiness of its workers. While their agreement may not be as strong as the previous group, it still indicates a positive perception of their business's

efforts in valuing the well-being of their employees. This suggests that a majority of the surveyed businesses recognize the importance of creating a work environment that supports the health, happiness, and overall well-being of their workers. By prioritizing employee well-being, these businesses aim to enhance job satisfaction, employee engagement, and overall productivity. However, it is worth noting that 14.7% of the respondents chose the neutral option, indicating a lack of strong agreement or disagreement regarding their business's prioritization of worker health and happiness. This suggests that some businesses may have varying levels of focus or awareness regarding the importance of employee well-being. It presents an opportunity for these businesses to reassess their approach and explore ways to further prioritize the health and happiness of their workers.



Table 4.11: Response on Employee Care Effort (2)

Your business creates a supportive and welcoming place to work where workers feel valued, respected, and included. This creates a positive and cohesive culture at work.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	7	20.6	20.6	20.6
	Agree	22	64.7	64.7	85.3
	Neutral	5	14.7	14.7	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.11 provides insights into the perceptions of the surveyed businesses regarding their ability to create a supportive and welcoming work environment where workers feel valued, respected, and included. Among the 34 businesses surveyed, 20.6% of the respondents strongly agreed that their business achieves this, indicating a strong commitment to fostering a positive workplace culture. These businesses actively prioritize creating an inclusive and supportive environment where employees feel valued and respected. Their strong agreement suggests that they have implemented effective strategies and practices to cultivate a positive and cohesive work culture. Additionally, 64.7% of the respondents agreed that their business creates a supportive and welcoming work environment. While

their agreement may not be as strong as the previous group, it still signifies a positive perception of their business's efforts in promoting a positive work culture. These businesses recognize the importance of providing a workplace where employees feel valued, respected, and included. By fostering a supportive environment, they aim to enhance employee satisfaction, promote teamwork, and create a cohesive work culture. However, it is worth noting that 14.7% of the respondents chose the neutral option, indicating a lack of strong agreement or disagreement regarding their business's ability to create a supportive and welcoming work environment. This suggests that some businesses may have varying levels of focus or awareness when it comes to fostering a positive work culture.



Table 4.12: Response on Employee Care Effort (3)

Your business appreciates and values the work and contributions of its workers, which boosts their morale and motivation.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	8	23.5	23.5	23.5
	Agree	20	58.8	58.8	82.4
	Neutral	6	17.6	17.6	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.12 offers valuable insights into the perceptions of the surveyed businesses regarding their appreciation and valuation of the work and contributions of their workers, and the subsequent impact on employee morale and motivation. Among the 34 businesses surveyed, 23.5% strongly agreed that their business highly appreciates and values the work and contributions of its workers. This signifies a strong commitment to recognizing and acknowledging the efforts and contributions made by their employees. These businesses understand the positive impact that appreciation can have on employee morale and motivation, fostering a sense of value and importance within the organization. Furthermore, 58.8% of the respondents agreed that their business appreciates and values the work and contributions of its workers. While their agreement may not be as strong as the previous group, it still indicates a

positive perception of their business's efforts in recognizing employee contributions. This suggests that a significant majority of the surveyed businesses recognize the importance of appreciating and valuing their workers, contributing to a positive work environment. By demonstrating appreciation, these businesses aim to boost employee morale, motivation, and overall job satisfaction. However, it is worth noting that 17.6% of the respondents chose the neutral option, indicating a lack of strong agreement or disagreement regarding their business's appreciation and valuation practices. This suggests that some businesses may have varying levels of focus or awareness when it comes to expressing appreciation for their employees. It presents an opportunity for these businesses to evaluate their current practices and explore ways to enhance their recognition and appreciation



initiatives. Prioritizing the appreciation of employee work and contributions can foster a positive work culture, increase

employee engagement, and enhance overall organizational performance.

Table 4.13: Response on Employee Care Effort (4)

Your business's management handles and solves employee problems and concerns in a way that makes the workplace healthy and pleasant.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	4	11.8	11.8	11.8
	Agree	19	55.9	55.9	67.6
	Neutral	10	29.4	29.4	97.1
	Disagree	1	2.9	2.9	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.13 provides valuable insights into the perceptions of the surveyed businesses regarding the effectiveness of their management in handling and solving employee problems and concerns, with a focus on creating a healthy and pleasant workplace. Among the 34 businesses surveyed, 11.8% strongly agreed that their business's management excels in addressing and resolving employee issues, contributing to a workplace environment that is both healthy and pleasant. This indicates that these businesses have established effective management practices and processes in place to address employee concerns, fostering a positive work culture that prioritizes employee

well-being and satisfaction. Additionally, 55.9% of the respondents agreed that their business's management handles and solves employee problems and concerns effectively. This suggests a positive perception of their business's management practices in addressing employee issues and creating a healthy and pleasant work environment. These businesses recognize the significance of promptly and effectively addressing employee concerns, promoting a supportive and constructive workplace culture that values employee well-being. However, it is worth noting that 29.4% of the respondents chose the neutral option, indicating a lack of strong agreement or disagreement regarding the



effectiveness of their business's management in handling employee problems and concerns. This suggests a level of uncertainty or neutrality among these businesses regarding their management practices' impact on the workplace environment. It presents an

opportunity for these businesses to evaluate their current management processes and explore ways to improve their approach to handling employee concerns, further fostering a healthy and pleasant workplace.

Table 4.14: Response on Employee Care Effort (5)

Your business encourages its workers to keep learning and growing by giving them chances to improve their skills and grow as people. This has a positive effect on their performance and productivity.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	6	17.6	17.6	17.6
	Agree	15	44.1	44.1	61.8
	Neutral	12	35.3	35.3	97.1
	Disagree	1	2.9	2.9	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.14 provides valuable insights into the perceptions of the surveyed businesses regarding their efforts to encourage continuous learning and growth among their workers. Out of the 34 businesses surveyed, 17.6% strongly agreed that their business actively encourages its workers to keep learning and growing, offering those opportunities to improve their skills and grow as individuals. This indicates a strong commitment to employee development and a recognition of the positive impact it can have on performance and productivity. These

businesses prioritize creating a learning culture where employees are supported in their personal and professional growth. Additionally, 44.1% of the respondents agreed that their business encourages workers to learn and grow, demonstrating a positive perception of their business's efforts in providing opportunities for skill improvement and personal development. This suggests that a significant portion of the surveyed businesses recognizes the importance of investing in employee growth and acknowledges the benefits it brings to the overall performance of the



organization. These businesses understand that by empowering their workers with learning opportunities, they can enhance their skills, knowledge, and capabilities, resulting in improved performance and productivity. However, it is worth noting that 35.3% of the respondents chose the neutral option, indicating a lack of strong agreement or disagreement regarding their business's encouragement of worker

learning and growth. This suggests that there may be room for improvement in these businesses' approaches to fostering a culture of continuous learning and providing development opportunities. It presents an opportunity for these businesses to evaluate their current practices and identify strategies to further promote and support employee learning and growth.

4.4.3 Customer Care Efforts

Table 4.15: Response on Customer Care Effort (1)

Your business consistently provides excellent customer service and support, ensuring customer satisfaction is a top priority.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	13	38.2	38.2	38.2
	Agree	14	41.2	41.2	79.4
	Neutral	6	17.6	17.6	97.1
	Strongly Disagree	1	2.9	2.9	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.15 provides valuable insights into the perceptions of the surveyed businesses regarding their commitment to providing excellent customer service and support, with a focus on prioritizing customer satisfaction. Out of the 34 businesses surveyed, 38.2% of the respondents strongly agreed that their business consistently delivers exceptional customer service and support, making customer satisfaction a top priority. This indicates that these businesses have established a

customer-centric approach, recognized the significance of meeting customer needs and exceeded their expectations. Their strong agreement reflects a dedication to ensuring a positive customer experience, which can lead to increased customer loyalty and business success. Furthermore, 41.2% of the respondents agreed that their business consistently provides excellent customer service and support. This suggests a positive perception of their business's efforts in



prioritizing customer satisfaction. These businesses understand the importance of delivering high-quality customer service and support, recognizing that it plays a vital role in building strong customer relationships and fostering customer loyalty. However, it is worth noting that 17.6% of the respondents chose the neutral option, indicating a lack of strong agreement or disagreement regarding the extent to which their business consistently provides excellent customer service and

support. This suggests a level of uncertainty or neutrality among these businesses in terms of their customer service practices and their prioritization of customer satisfaction. It presents an opportunity for these businesses to evaluate their current customer service strategies, identify areas for improvement, and explore ways to further enhance their customer-centric approach.

Table 4.16: Response on Customer Care Effort (2)

Your business maintains transparency and honesty in its interactions with customers, fostering trust and credibility.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	14	41.2	41.2	41.2
	Agree	11	32.4	32.4	73.5
	Neutral	3	8.8	8.8	82.4
	Disagree	5	14.7	14.7	97.1
	Strongly Disagree	1	2.9	2.9	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.16 provides valuable insights into the perceptions of the surveyed businesses regarding their commitment to transparency and honesty in their interactions with customers, with a focus on fostering trust and credibility. Out of the 34 businesses surveyed, 41.2% of the

respondents strongly agreed that their business maintains transparency and honesty, recognizing the importance of building trust and credibility with their customers. This indicates a strong commitment to open and honest communication, which can lead to



increased customer trust and loyalty. These businesses understand the value of transparency in building strong relationships with their customers, as it fosters a sense of credibility and reliability. Furthermore, 32.4% of the respondents agreed that their business maintains transparency and honesty in their interactions with customers. This suggests a positive perception of their business's efforts in establishing trust and credibility. These businesses prioritize transparent communication, understanding that it plays a vital role in building long-term customer relationships based on trust. By being transparent and honest, they demonstrate integrity and a genuine commitment to meeting customer expectations. However, it is worth noting that 14.7% of the respondents disagreed or strongly disagreed with the statement, indicating that they feel their business does not prioritize transparency and honesty in customer interactions. This highlights a potential area for

improvement for these businesses to evaluate their communication practices and consider strategies to enhance transparency and build trust with their customers. Additionally, 8.8% of the respondents chose the neutral option, indicating a lack of strong agreement or disagreement regarding their business's commitment to transparency and honesty. This suggests a level of uncertainty or neutrality among these businesses, signalling a need for further evaluation and reflection on their communication practices. The cumulative percentages demonstrate that a majority of the surveyed businesses, 73.5%, either agree or strongly agree that they maintain transparency and honesty in their interactions with customers, fostering trust and credibility. This reflects a positive trend where businesses recognize the importance of transparent communication and strive to build strong relationships with their customers.

Table 4.17: Response on Customer Care Effort (3)

Your business responds to customer inquiries and concerns in a timely manner, demonstrating attentiveness and responsiveness to their needs.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	11	32.4	32.4	32.4
	Agree	18	52.9	52.9	85.3
	Neutral	4	11.8	11.8	97.1
	Strongly Disagree	1	2.9	2.9	100.0
	Total	34	100.0	100.0	



Source: Author's Computation (2023)

Table 4.17 sheds light on the perceptions of the surveyed businesses regarding their responsiveness to customer inquiries and concerns. Out of the 34 businesses surveyed, 32.4% strongly agreed that their business demonstrates attentiveness and responsiveness to customer needs by promptly responding to inquiries and concerns. This indicates that these businesses prioritize effective communication and recognize the importance of addressing customer needs in a timely manner. Their strong agreement reflects a commitment to customer satisfaction and a willingness to provide exceptional customer service. Moreover, 52.9% of the respondents agreed that their business responds to customer inquiries and concerns in a timely manner. This suggests a positive perception of their business's

responsiveness and attentiveness to customer needs. These businesses understand the value of prompt communication and recognize that addressing customer inquiries and concerns in a timely manner can enhance customer satisfaction and foster positive customer experiences

However, it is worth noting that 11.8% of the respondents chose the neutral option, indicating a lack of strong agreement or disagreement regarding their business's responsiveness to customer inquiries and concerns. This suggests a level of uncertainty or neutrality among these businesses, highlighting the need for further evaluation of their customer service practices and responsiveness to customer needs.

Table 4.18: Response on Customer Care Effort (4)

The management of your business effectively allocates resources to ensure smooth customer care operations, prioritizing the allocation of necessary resources to meet customer demands and expectations.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	6	17.6	17.6	17.6
	Agree	18	52.9	52.9	70.6
	Neutral	7	20.6	20.6	91.2
	Disagree	2	5.9	5.9	97.1
	Strongly Disagree	1	2.9	2.9	100.0



	Total	34	100.0	100.0	
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Source: Author's Computation (2023)

4.4.4 Performance Appraisal

Table 4.19: Response on Business Performance (1)

Your business's strong commitment to environmental protection positively impacts its reputation, operational efficiency, and overall performance.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	10	29.4	29.4	29.4
	Agree	21	61.8	61.8	91.2
	Neutral	3	8.8	8.8	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.18 presents the perceptions of the surveyed businesses regarding the effectiveness of resource allocation by their management for smooth customer care operations. Out of the 34 businesses surveyed, 17.6% of the respondents strongly agreed that their business's management effectively allocates resources to ensure smooth customer care operations. This suggests that these businesses have confidence in their management's ability to prioritize resource allocation and meet customer demands and expectations. Their strong agreement indicates a belief that the necessary resources are allocated strategically to deliver high-quality customer care. Moreover, 52.9% of the respondents agreed that their business's management effectively allocates resources for

customer care operations. This indicates a positive perception of their management's efforts in prioritizing resource allocation to support customer care. These businesses recognize the importance of allocating the necessary resources, such as manpower, technology, and infrastructure, to provide excellent customer service and meet customer expectations. They acknowledge the impact of resource allocation on the overall smoothness of customer care operations. However, it is worth noting that 20.6% of the respondents chose the neutral option, indicating a lack of strong agreement or disagreement regarding the effectiveness of resource allocation for customer care operations. This suggests a level of uncertainty or neutrality among these businesses, indicating the need for further



evaluation and examination of their resource allocation strategies. It is crucial for these businesses to assess their current resource allocation practices and consider potential improvements to enhance the smoothness and effectiveness of customer

care operations. The cumulative percentages show that 70.6% of the surveyed businesses either agree or strongly agree that their management effectively allocates resources for smooth customer care operations.

Table 4.20: Response on Business Performance (2)

When your business adopts effective environmental protection measures, it becomes more proficient in managing operations and achieves better overall performance.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	4	11.8	11.8	11.8
	Agree	16	47.1	47.1	58.8
	Neutral	12	35.3	35.3	94.1
	Disagree	2	5.9	5.9	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.20 provides insights into the perceptions of the surveyed businesses regarding the impact of effective environmental protection measures on their overall performance and operational management. Among the respondents, 11.8% strongly agreed that adopting effective environmental protection measures leads to improved operational proficiency and better overall performance. Additionally, 47.1% agreed with the statement, indicating a positive perception of the correlation between environmental protection efforts and operational management. These businesses recognize the potential benefits of incorporating environmental protection

measures in their operations, understanding that such measures can contribute to enhanced performance and more efficient management practices. However, it is worth noting that 35.3% of the respondents chose the neutral option, indicating a level of uncertainty or neutrality regarding the relationship between environmental protection measures and overall performance. This suggests the need for further evaluation and exploration of the potential impact of environmental protection efforts on their operational management. On the other hand, a small proportion (5.9%) disagreed with the statement, indicating a belief that effective environmental protection



measures do not significantly influence overall performance. The findings highlight the varying perspectives among businesses regarding the impact of environmental protection measures on their performance and operational management. While some businesses firmly believe in the positive correlation, others remain uncertain or skeptical. To

fully leverage the potential benefits, businesses should consider conducting further assessments, exploring best practices, and implementing effective environmental protection measures aligned with their operations.

Table 4.21: Response on Business Performance (3)

Genuinely caring about your employees not only enhances your business's reputation but also makes a substantial difference in its overall performance.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	7	20.6	20.6	20.6
	Agree	22	64.7	64.7	85.3
	Neutral	5	14.7	14.7	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.21 provides insights into the perceptions of the surveyed businesses regarding the impact of genuinely caring about employees on their business's reputation and overall performance. Among the respondents, 20.6% strongly agreed that prioritizing employee care not only enhances their business's reputation but also makes a substantial difference in its overall performance. Additionally, 64.7% agreed with the statement, indicating a strong belief in the positive correlation between employee care, reputation, and performance. These businesses recognize the importance of creating a supportive and caring work environment that values and prioritizes

employee well-being. They understand that investing in employee care can have a significant impact on their business's reputation, attracting talent, and driving better performance outcomes. However, it is worth noting that 14.7% of the respondents chose the neutral option, indicating a level of uncertainty or neutrality regarding the relationship between genuinely caring about employees and business reputation and performance. This suggests the need for further evaluation and exploration of the potential impact of employee care on their business outcomes. The findings highlight the varying perspectives among businesses regarding the impact of



genuinely caring about employees on their business's reputation and performance. While some businesses strongly believe in

the positive correlation, others remain uncertain or neutral.

Table 4.22: Response on Business Performance (4)

When your business takes meaningful steps to ensure the well-being of its employees, it becomes more efficient in managing tasks, positively impacting overall performance.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	6	17.6	17.6	17.6
	Agree	19	55.9	55.9	73.5
	Neutral	9	26.5	26.5	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.22 provides insights into the perceptions of the surveyed businesses regarding the impact of taking meaningful steps to ensure the well-being of employees on their business's efficiency in task management and overall performance. Among the respondents, 17.6% strongly agreed that when their business prioritizes employee well-being, it becomes more efficient in managing tasks, which positively impacts overall performance. Additionally, 55.9% agreed with the statement, indicating a majority belief in the correlation between employee well-being, task management efficiency,

and overall performance. These businesses recognize that investing in employee well-being can lead to improved efficiency in managing tasks and contribute to better overall performance outcomes. However, it is worth noting that 26.5% of the respondents chose the neutral option, suggesting a level of uncertainty or neutrality regarding the relationship between employee well-being and task management efficiency, as well as overall performance. This indicates the need for further evaluation and exploration of the potential impact of employee well-being on these business outcomes.



Table 4.23: Response on Business Performance (5)

By prioritizing exceptional customer care, your business earns a stellar reputation and excels in various aspects.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	10	29.4	29.4	29.4
	Agree	14	41.2	41.2	70.6
	Neutral	6	17.6	17.6	88.2
	Disagree	4	11.8	11.8	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.23 provides insights into the perceptions of the surveyed businesses regarding the impact of prioritizing exceptional customer care on their business's reputation and overall excellence. Among the respondents, 29.4% strongly agreed that by prioritizing exceptional customer care, their business earns a stellar reputation and excels in various aspects. This indicates a belief among these businesses that exceptional customer care plays a crucial role in building a strong reputation and achieving overall excellence across different dimensions. Furthermore, 41.2% of the respondents agreed with the statement, demonstrating a majority consensus among these businesses regarding the positive impact of prioritizing exceptional customer care. This suggests that a significant portion of the surveyed businesses recognizes the importance of investing in exceptional customer care to enhance their reputation and achieve

excellence in various aspects of their operations. These businesses understand that providing exceptional customer care can lead to customer satisfaction, loyalty, and positive word-of-mouth, all of which contribute to building a stellar reputation and achieving overall excellence. On the other hand, 17.6% of the respondents chose the neutral option, indicating a level of uncertainty or neutrality regarding the relationship between exceptional customer care, reputation, and overall excellence. This suggests the need for further exploration and analysis to better understand the potential impact of exceptional customer care on these business outcomes. Additionally, 11.8% of the respondents disagreed with the statement, expressing a belief that exceptional customer care may not necessarily lead to a stellar reputation or overall excellence. This divergence in opinions highlights the varying perspectives among businesses regarding



the impact of exceptional customer care on reputation and overall excellence.

Table 4.24: Response on Business Performance (6)

When your business implements effective customer care practices, it becomes more efficient in managing operations, resulting in improved overall performance.					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	11	32.4	32.4	32.4
	Agree	16	47.1	47.1	79.4
	Neutral	5	14.7	14.7	94.1
	Disagree	1	2.9	2.9	97.1
	Strongly Disagree	1	2.9	2.9	100.0
	Total	34	100.0	100.0	

Source: Author's Computation (2023)

Table 4.24 provides insights into the perceptions of the surveyed businesses regarding the impact of implementing effective customer care practices on operational efficiency and overall performance. Among the respondents, 32.4% strongly agreed that when their business implements effective customer care practices, it becomes more efficient in managing operations, resulting in improved overall performance. This suggests a belief among these businesses that effective customer care practices play a crucial role in enhancing operational efficiency and contributing to better overall performance outcomes. Furthermore, 47.1% of the respondents

agreed with the statement, indicating a majority consensus among these businesses regarding the positive relationship between effective customer care practices, operational efficiency, and overall performance. This suggests that a significant portion of the surveyed businesses recognizes the importance of investing in customer care practices to improve operational efficiency and achieve better overall performance. These businesses understand that by prioritizing customer care and implementing effective practices, they can streamline their operations, optimize resource allocation, and enhance customer satisfaction, all of which contribute to improved overall



performance. However, it is worth noting that 14.7% of the respondents chose the neutral option, indicating a level of uncertainty or neutrality regarding the impact of customer care practices on operational efficiency and overall performance. This suggests the need for further analysis and investigation to better understand the potential relationship and its specific nuances. Additionally, a small proportion (2.9%) disagreed or strongly disagreed with the statement, expressing a belief that effective customer care practices may not necessarily lead to improved operational efficiency or overall performance. These diverging opinions highlight the varying perspectives among businesses regarding the impact of customer care practices on their operational and performance outcomes.

The findings emphasize the significance of implementing effective customer care practices to enhance operational efficiency and overall business performance. Businesses that strongly agree or agree with this statement recognize the value of investing resources, training, and efforts into customer care practices. By doing so, they aim to optimize their operational processes, improve resource utilization, and create a positive impact on customer satisfaction, which ultimately contributes to better overall performance. However, the neutral and disagreeing responses indicate the need for further investigation and analysis to gain deeper insights into the relationship between customer care practices, operational efficiency, and overall performance.



Regression Analysis

Regression analysis was conducted to achieve the study objectives and test the research hypotheses related to the relationship between Sustainable Corporate Social Responsibility and

Performance Sustainability of Small and Medium-sized Enterprises (SMEs) in Bells University of Technology, Ota. The regression analysis allowed us to assess the extent to which these variables are associated. The results of the regression analysis are summarized in Table 4.25, which presents the model summary.

Table 4.25 Model Summary of Regression Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.725 ^a	0.526	0.479	0.27036
a. Predictors: (Constant), CC, EC, EP				

Source: Author’s Computation (2023) using SPSS 26

The Model Summary result in Table 4.25 indicate that the predictors, which include environmental protection efforts (EP), employee care efforts (EC), and customer care efforts (CC), collectively account for 52.6% (R Square = 0.526) of the variance in Performance Sustainability (PS). This indicates a moderate level of association between Sustainable CSR practices and the sustainable performance of SMEs in the university. The adjusted R Square value of 0.479 suggests that approximately 47.9% of the variance in Performance Sustainability is accounted for by the predictors after controlling for the number of predictors in the model. The R-Square suggests that more than half of the variation in Performance

Sustainability can be explained by the combined effects of environmental protection efforts, employee care efforts, and customer care efforts. The standard error of the estimate provides an indication of the average distance between the observed and predicted values of Performance Sustainability, with a lower value suggesting a better fit of the regression model. These findings suggest that Sustainable CSR practices, encompassing environmental protection efforts, employee care efforts, and customer care efforts, play a significant role in influencing the Performance Sustainability of SMEs at Bells University of Technology, Ota.



Table 4.26 ANOVA Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.435	3	0.812	11.106	0.000 ^b
	Residual	2.193	30	0.073		
	Total	4.628	33			
a. Dependent Variable: PS						
b. Predictors: (Constant), CC, EC, EP						

Source: Author's Computation (2023) using SPSS 26

The ANOVA table, as shown in Table 4.26, presents the results of the analysis of variance for the regression model examining the relationship between Sustainable Corporate Social Responsibility (CSR) predictors (CC, EC, EP) and Performance Sustainability (PS) of Small and Medium-sized Enterprises (SMEs) in Bells University of Technology, Ota. The ANOVA results indicate that the regression model is statistically significant ($F = 11.106$, $p < 0.001$), suggesting that the predictors collectively contribute to the prediction of Performance Sustainability. The regression model explains a significant portion of the variance in Performance Sustainability, as evidenced by the sum of squares for the regression (2.435) being larger than the sum of squares for the

residual (2.193). The mean square value for the regression (0.812) indicates the average amount of variability explained by each predictor in the model. The significance level (Sig.) of 0.000 suggests that the predictors (CC, EC, EP) significantly contribute to the prediction of Performance Sustainability. These results provide statistical evidence that the Sustainable CSR predictors have a significant impact on the Performance Sustainability of SMEs at Bells University of Technology, Ota. The ANOVA analysis supports the notion that the combined effects of environmental protection efforts, employee care efforts, and customer care efforts play a crucial role in determining the overall performance sustainability of SMEs.

Table 4.27 Regression Coefficients

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.287	0.317		0.904	0.373
	EP	0.666	0.153	0.639	4.350	0.000
	EC	0.012	0.124	0.014	0.097	0.923
	CC	0.169	0.058	0.370	2.930	0.006
a. Dependent Variable: PS						



Source: Author's Computation (2023) using SPSS 26

Table 4.27 presents the regression coefficients for the variables included in the regression model assessing the relationship between Sustainable Corporate Social Responsibility (CSR) predictors (EP, EC, CC) and Performance Sustainability (PS) of Small and Medium-sized Enterprises (SMEs) in Bells University of Technology, Ota. The results show that environmental protection efforts (EP) have a significant and positive impact on Performance Sustainability, as evidenced by the positive coefficient (0.666) with a t-value of 4.350 ($p < 0.001$). This suggests that for every one-unit increase in environmental protection efforts, Performance Sustainability is expected to increase by 0.666 units. Similarly, customer care efforts (CC) have a significant and positive impact on Performance Sustainability, with a coefficient of 0.169 and a t-value of 2.930 ($p = 0.006$). This suggests that an increase

in customer care efforts is associated with an increase in Performance Sustainability. However, employee care efforts (EC) do not have a significant impact on Performance Sustainability, as indicated by the non-significant coefficient (0.012) and a t-value of 0.097 ($p = 0.923$). This implies that employee care efforts may not have a substantial influence on the overall performance sustainability of SMEs in this context. In summary, the regression coefficients indicate that environmental protection efforts and customer care efforts play important roles in driving Performance Sustainability, while employee care efforts may have less influence. These findings provide insights into the specific areas of Sustainable CSR that can contribute to enhancing the performance sustainability of SMEs in the context of Bells University of Technology, Ota.

Test of Hypotheses

The regression analysis results can be used to test the research hypotheses related to the impact of environmental protection efforts, employee care efforts, and customer care efforts on SME performance at Bells University of Technology. For Research Hypothesis One, the results indicate a significant impact of environmental protection efforts on SME performance (EP coefficient = 0.666, $t = 4.350$, $p < 0.001$). Therefore, we reject the null hypothesis (H_0) and accept the alternative hypothesis (H_1), concluding that there is a significant

impact of environmental protection efforts on SME performance at Bells University of Technology. For Research Hypothesis Two, the results show that employee care efforts do not have a significant effect on SME performance (EC coefficient = 0.012, $t = 0.097$, $p = 0.923$). Therefore, we fail to reject the null hypothesis (H_0) and conclude that there is no significant effect of employee care efforts on SME performance at Bells University of Technology. For Research Hypothesis Three, the results demonstrate a significant impact of customer care efforts on SME performance (CC coefficient = 0.169, $t = 2.930$, $p = 0.006$). Thus, we



reject the null hypothesis (H0) and support the alternative hypothesis (H1), indicating that there is a significant impact of customer care efforts on SME performance at Bells University of Technology. Based on the regression analysis results, we can conclude that environmental protection efforts and customer care efforts have a significant impact on SME performance, while employee care efforts do not show a significant effect. These findings provide evidence to support Research Hypotheses One and Three, but not Research Hypothesis Two.

Discussion of Findings

The results of this study shed light on the relationship between Sustainable Corporate Social Responsibility (CSR) and Performance Sustainability in Small and Medium-sized Enterprises (SMEs) at Bells University of Technology. The regression analysis revealed that environmental protection efforts and customer care efforts significantly contribute to the performance sustainability of SMEs, highlighting the importance of integrating sustainable practices and prioritizing customer satisfaction. These findings emphasize the need for businesses to align with environmental regulations and standards while fostering strong relationships with customers to enhance their overall performance and reputation. The positive impact of environmental protection efforts on performance sustainability underscores the significance of incorporating sustainable practices into business operations. By actively engaging in environmental initiatives and adhering to regulations, SMEs can contribute to a healthier environment while reaping the

benefits of improved performance. Similarly, the study demonstrates that customer care efforts play a crucial role in driving performance sustainability. Businesses that prioritize exceptional customer service and support are more likely to enhance their performance, as satisfied customers are more likely to become loyal advocates and contribute to the growth of the business. However, the study did not find a significant impact of employee care efforts on performance sustainability. While employee well-being and support are important aspects of maintaining a positive work environment, this particular study suggests that employee care efforts may not directly contribute to overall performance sustainability in this context. It is crucial for future research to delve deeper into the factors influencing employee well-being and their potential impact on performance sustainability within SMEs

This study investigated the relationship between Sustainable Corporate Social Responsibility (CSR) and the performance sustainability of Small and Medium-sized Enterprises (SMEs) within Bells University of Technology in Ota. The research aimed to understand how CSR practices, specifically environmental protection efforts, employee care efforts, and customer care efforts, impact the non-financial performance of SMEs. A survey research design was employed, allowing the researchers to gather opinions and perspectives from the participants. A purposive sampling technique was used to select thirty-four food vendors from SMEs within the university, ensuring participants with valuable insights relevant to the study objectives. The population of the study comprised SMEs



operating within Bells University of Technology, and these SMEs formed the target population for data collection. Questionnaires were administered to collect primary data, serving as the main tool for gathering information related to environmental protection efforts, employee care efforts, customer care efforts, and performance sustainability. The collected data were then subjected to statistical analysis. The findings revealed that environmental protection efforts and customer care efforts significantly and positively influenced performance sustainability among SMEs. This highlights the importance of CSR in enhancing SME performance. Large corporations engaging in CSR activities can provide SMEs with crucial support, including financial assistance, training, and market access, thereby fostering their growth and development. Moreover, CSR activities can contribute to building brand reputation, increasing customer satisfaction, and promoting sustainable practices that reduce environmental impact. However, the study did not find a significant relationship between employee care efforts and performance sustainability. This suggests that employee care initiatives may not directly contribute to overall performance sustainability in this particular context. Further research is required to explore additional factors or contextual influences that might play a more substantial role in determining performance sustainability among SMEs.

Recommendations:

Based on the study's findings, the following recommendations are proposed:

- i. **Prioritize Environmental Protection Efforts:** SMEs should

place a strong emphasis on environmental protection by integrating sustainable practices into their operations. This includes adopting eco-friendly technologies, reducing waste and pollution, and promoting energy efficiency. By prioritizing environmental sustainability, SMEs can enhance their performance, reduce costs, and contribute to a more sustainable future.

- ii. **Enhance Customer Care Initiatives:** SMEs should invest in customer care efforts to improve customer satisfaction and loyalty. This can be achieved by providing personalized services, actively seeking feedback from customers, and promptly addressing their concerns. By focusing on building strong relationships with customers and meeting their needs, SMEs can enhance their reputation, attract new customers, and ultimately improve their performance sustainability.
- iii. **Foster Employee Engagement and Well-being:** Although the study did not find a significant impact of employee care efforts on performance sustainability, it is still important for SMEs to prioritize employee engagement and well-being. This can be done through initiatives such as providing training and development opportunities, creating a positive work environment, and offering competitive compensation and benefits. Engaged and satisfied



employees are more likely to be productive, innovative, and committed to the success of the organization.

- iv. **Collaborate with Larger Corporations:** SMEs can benefit from partnerships and collaborations with larger corporations that have established CSR programs. These collaborations can provide SMEs with access to resources, expertise, and networks that can support their growth and sustainability. By leveraging the support and guidance of larger corporations, SMEs can enhance their capabilities, expand their market reach, and improve their overall performance sustainability.

Areas for Further Study

While this study provides valuable insights into the relationship between Sustainable Corporate Social Responsibility (CSR) and performance sustainability of Small and Medium-sized Enterprises (SMEs) in Bells University of Technology, there are several areas that warrant further investigation:

- i. **Contextual Factors:** Further research is needed to explore the influence of contextual factors on the relationship between CSR and performance sustainability. Factors such as industry characteristics, regulatory environments, and cultural contexts may shape the effectiveness of CSR practices in different settings. Understanding how these contextual factors interact with CSR initiatives can

provide a more nuanced understanding of their impact on SME performance.

- ii. **Long-Term Impact:** This study focused on the immediate impact of CSR practices on performance sustainability. Future research could examine the long-term effects of CSR initiatives on SMEs, including their influence on financial performance, market positioning, and overall business sustainability. By analyzing the long-term outcomes, researchers can gain a deeper understanding of the enduring benefits and challenges associated with CSR implementation.
- iii. **Comparative Studies:** Comparative studies across different industries, regions, and sizes of SMEs would provide insights into the varying effects of CSR practices. Comparing SMEs from different sectors or geographical locations can shed light on the sector-specific challenges and opportunities for implementing CSR. Additionally, exploring differences between small and medium-sized enterprises may uncover unique dynamics that impact the relationship between CSR and performance sustainability.
- iv. **Mediating and Moderating Factors:** Investigating the mediating and moderating factors that influence the relationship between CSR and performance sustainability can enhance our understanding of the underlying



mechanisms. Factors such as organizational culture, leadership style, and stakeholder engagement could play significant roles in shaping the outcomes of CSR initiatives. Exploring these factors can provide guidance for SMEs in optimizing their CSR strategies and maximizing the benefits.

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