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CORPORATE SOCIAL RESPONSIBILITY AND ORGANIZATIONAL SUSTAINABILITY: A MEDIATING ROLE OF REPUTATION AND BRAND IMAGE IN SELECTED MANUFACTURING FIRMS IN NORTH CENTRAL NIGERIA

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ABSTRACT

This study examined the relationship between Corporate Social Responsibility (CSR) and Organizational Sustainability (SUS), with a focus on the mediating role of Reputation and Brand Image in selected manufacturing firms in North Central Nigeria. A quantitative research design was adopted, utilizing a census sampling technique to collect data from 175 management staff across eight selected firms. Data was collected using a structured questionnaire, supplemented by personal interviews and observations. The instrument's validity was confirmed through content and construct validity tests, with a Kaiser-Meyer-Olkin (KMO) value of 0.970 and Bartlett's Test of Sphericity significance at 0.000. Reliability analysis indicated a high internal consistency with an overall Cronbach's Alpha of 0.852. Data analysis was conducted using Structural Equation Modeling (SEM) in STATA Version 13. The results revealed that Brand Image ($\beta = 0.142$, $p = 0.000$) and Community Engagement ($\beta = 0.142$, $p = 0.000$) significantly enhance sustainability, emphasizing the importance of CSR in shaping business longevity. Job Creation ($\beta = 0.068$, $p = 0.000$) had a positive but relatively lower impact, while Waste Management Practices ($\beta = -0.122$, $p = 0.000$) negatively affected sustainability, suggesting potential operational and regulatory challenges. The study concludes that firms should strategically invest in CSR initiatives that enhance brand reputation and community engagement. Additionally, waste management practices should be optimized to mitigate adverse effects. It is recommended that companies adopt innovative sustainability strategies, aligning CSR initiatives with long-term business goals while addressing implementation challenges effectively.

Keywords: *Corporate Social Responsibility, Organizational Sustainability, Brand Reputation and Image, Structural Equation Modeling, Community Engagement*

INTRODUCTION

Organizational sustainability has emerged as a critical area of focus for businesses globally, driven by increasing concerns about environmental, social, and economic challenges. The concept of sustainability emphasizes a business's ability to operate over the long term while balancing profit-making with social responsibility and environmental stewardship (Elkington, 1997). In developed economies, organizations have integrated sustainability into their business strategies, aligning corporate goals with the United Nations' Sustainable Development Goals (SDGs) (Eccles et al., 2014). Research has shown that sustainability-driven organizations often achieve better financial performance, increased stakeholder trust, and competitive advantage (Freeman et al., 2010).

In Africa, sustainability remains a growing concern as businesses navigate economic instability, environmental degradation, and social challenges. Organizations in the region have adopted sustainability initiatives, but limited regulatory enforcement and financial constraints often hinder their effectiveness (Amaeshi et al., 2006). Studies indicate that businesses incorporating sustainable practices enhance resilience, reduce operational risks, and foster long-term profitability (Visser, 2006). In Nigeria, organizational sustainability is gaining traction, particularly within the manufacturing sector. However, businesses continue to struggle with waste management inefficiencies, poor community relations, and insufficient job creation initiatives (Eneh, 2011). Addressing these challenges requires a strategic approach, with corporate social responsibility (CSR) playing a central role.

Corporate social responsibility (CSR) is a vital tool through which businesses contribute to social and environmental well-being while ensuring their long-term viability. CSR encompasses ethical business practices, community involvement, environmental protection, and economic contributions (Carroll, 1991). Empirical studies have demonstrated a strong correlation between CSR initiatives and enhanced organizational sustainability (Porter & Kramer, 2011). When firms actively engage in CSR, they not only improve their societal impact but also strengthen their reputation, foster customer loyalty, and attract investors (Kotler & Lee, 2005).

CSR can be examined through various proxies, including waste management practices, community engagement, and job creation. These elements contribute to organizational sustainability by fostering social goodwill, reducing environmental harm, and promoting economic development. Effective waste management is essential for sustainable business operations, especially in manufacturing firms. Proper waste disposal, recycling, and pollution control enhance environmental sustainability and improve operational efficiency (Hart, 1995). Studies have shown that companies with sustainable waste management practices experience cost savings, regulatory compliance, and improved stakeholder relations (Schaltegger & Wagner, 2011). Community engagement involves businesses actively contributing to societal development through philanthropy, infrastructure support, education, and healthcare initiatives. Engaging with local communities fosters trust, enhances corporate reputation, and strengthens social license to operate (Bhattacharya et al., 2009). Research indicates that businesses that invest in community relations experience increased brand loyalty and long-term profitability (Husted & Allen, 2007). Employment generation is a fundamental aspect of CSR, significantly impacting economic sustainability. Organizations that prioritize job creation contribute to poverty alleviation, economic stability, and workforce development (Prahalad, 2004). Empirical studies have shown that firms investing in employment initiatives enhance employee commitment, productivity, and overall corporate performance (Garriga & Mele, 2004).

The relationship between CSR and organizational sustainability is influenced by key mediators such as corporate reputation and brand image. Reputation reflects public perception of a firm's ethical standards, social responsibility, and reliability (Fombrun & Shanley, 1990). A positive corporate reputation strengthens stakeholder trust, attracts customers, and improves financial performance (Eberl & Schwaiger, 2005). Similarly, brand image, which reflects consumer perceptions of a company's values and identity, plays a crucial role in determining organizational success (Aaker, 1991). Studies suggest that firms with a strong brand image and positive reputation experience higher market valuation and long-term sustainability (Lai et al., 2010).

Despite the recognized importance of CSR in promoting organizational sustainability, limited research exists on its mediating factors, particularly in the Nigerian manufacturing sector. Given the sector's significant contribution to economic development and environmental impact, understanding how CSR proxies influence sustainability through reputation and brand image is crucial. This study aims to fill this research gap by providing empirical insights into the mediating roles of corporate reputation and brand image in the relationship between CSR and sustainability in selected manufacturing firms in North Central Nigeria.

STATEMENT OF PROBLEM

Ideally, corporate social responsibility (CSR) serves as a fundamental pillar in ensuring organizational sustainability. Organizations that adopt responsible waste management practices, engage with communities, and create employment opportunities enhance their long-term viability while fostering goodwill among stakeholders. Furthermore, a strong corporate reputation and brand image can mediate the effects of CSR, strengthening customer loyalty, employee commitment, and investor confidence. In developed economies, research has demonstrated that businesses that integrate

CSR into their core strategies experience improved financial performance, enhanced stakeholder trust, and sustainable growth (Porter & Kramer, 2011; Freeman et al., 2010).

However, in the Nigerian manufacturing sector, there is a growing concern that CSR efforts are not translating effectively into organizational sustainability. Many firms struggle with poor waste management practices, limited community engagement, and inadequate job creation initiatives (Eneh, 2011). Additionally, weak corporate reputation and an inconsistent brand image further diminish the potential benefits of CSR. Empirical studies have provided mixed results regarding the relationship between CSR and sustainability. For instance, Oghojafor et al. (2019) found that CSR enhances financial sustainability in Nigerian firms, while Uadiale & Fagbemi (2012) reported that many firms fail to leverage CSR for long-term benefits. Similarly, Adebayo & Olawale (2021) identified reputation as a crucial mediating factor, yet few studies have examined its role alongside brand image in the Nigerian context.

Despite the increasing body of research on CSR and sustainability, a significant gap remains in understanding how corporate reputation and brand image mediate this relationship, particularly in the Nigerian manufacturing sector. Most existing studies have focused on developed economies, leaving limited empirical evidence on how these variables interact within Nigeria's unique business environment. This study, therefore, seeks to bridge this gap by examining the role of reputation and brand image as mediator in the relationship between CSR and organizational sustainability in selected manufacturing firms in North Central Nigeria.

OBJECTIVES OF THE STUDY

The main objective of the study is to examine Corporate Social Responsibility and Organizational Sustainability: A Mediating Role of Reputation and Brand Image in selected Manufacturing Firms in North Central Nigeria. The specific objectives of the study are to:

i. Assess the impact of waste management practices on organizational sustainability in selected manufacturing firms in North Central Nigeria.
ii. Evaluate the influence of community engagement on organizational sustainability in selected manufacturing firms in North Central Nigeria.
iii. Analyze the effect of job creation on organizational sustainability in selected manufacturing firms in North Central Nigeria.
iv. Investigate the mediating role of reputation and brand image in the relationship between corporate social responsibility and organizational sustainability.

LITERATURE REVIEW

CONCEPTUAL FRAMEWORK

CORPORATE SOCIAL RESPONSIBILITY

Carroll (1991) introduced the CSR pyramid, outlining four layers of responsibility: economic, legal, ethical, and philanthropic. He posited that businesses should not only be profitable but also obey the law, act ethically, and be good corporate citizens by contributing to societal well-being. Porter and Kramer (2006) proposed the concept of "Creating Shared Value," suggesting that CSR involves creating economic value in a way that also creates value for society by addressing its needs and challenges. This approach integrates social improvement into the core business strategy. Elkington (1997) coined the term "Triple Bottom Line," expanding the traditional reporting framework to include social and environmental performance, alongside financial performance. He emphasized that true sustainability comes from balancing these three aspects. Freeman (1984) redefined CSR by asserting that businesses have a responsibility to all stakeholders, not just shareholders. This includes anyone affected by the company's actions, such as employees, customers, suppliers, and the community. Sheehy (2015) defined CSR as "international private business self-regulation," highlighting the role of businesses in voluntarily adhering to ethical standards and contributing to societal goals beyond legal requirements. Frederick (1994) described CSR as the capacity of a corporation to respond to social pressures, emphasizing the ethical obligation of businesses to use their power responsibly in society.

A common thread among these definitions is the recognition that businesses have responsibilities beyond profit maximization. They emphasize ethical behaviour, legal compliance, and contributions to societal well-being. However, divergences arise in the scope and implementation of CSR. For instance, Carroll's pyramid suggests a hierarchical approach, whereas Elkington's advocates for balancing economic, social, and environmental responsibilities equally. Porter and Kramer's concept focuses on integrating societal needs into core business strategies, aligning profitability with social progress. In the context of this study on manufacturing firms in North Central Nigeria, CSR should be viewed as a strategic integration of ethical practices, community engagement, and environmental stewardship into the core business operations. This aligns with Porter and Kramer's (2006) concept of Creating Shared Value, where addressing societal challenges enhances competitive advantage.

ORGANIZATIONAL SUSTAINABILITY

Elkington (1997) introduced the concept of the "Triple Bottom Line," asserting that organizational sustainability arises from balancing three key dimensions: economic viability, social equity, and environmental protection. He emphasized that businesses should measure success not solely by financial performance but also by their social and environmental impacts. McElroy and van Engelen (2012) proposed that organizational sustainability involves managing a company's performance concerning multiple capitals—natural, social, human, and financial. They highlighted that sustainability is achieved when organizations operate within the carrying capacities of these capitals, ensuring resources are not depleted for future generations. Marquis (2024) discussed the importance of integrating degrowth principles into business strategies, suggesting that organizational sustainability entails redefining success beyond continuous growth. He argued that companies should focus on regenerative practices that prioritize ecological balance and social well-being over mere profit maximization. Aragon-Correa et al. (2023) emphasized the role of environmental strategies in achieving organizational sustainability. They posited that proactive environmental practices, such as reducing emissions and conserving resources, are integral to sustainable business models and can lead to competitive advantages. Meuer, Koelbel and Hoffmann (2020) defined organizational sustainability as the integration of environmental, social, and economic considerations into a company's operations and strategy. They highlighted that true sustainability requires systemic changes and the alignment of business practices with broader societal goals. Hogrefe and Bohnet-Joschko (2023) explored the social dimension of corporate sustainability, defining it as the commitment of organizations to contribute positively to society. They emphasized that addressing social issues, such as fair labor practices and community development, is crucial for long-term sustainability.

A common thread among these definitions is the recognition that organizational sustainability extends beyond mere financial performance to encompass environmental stewardship and social responsibility. Most authors advocate for a holistic approach, integrating multiple dimensions of sustainability into core business strategies. However, divergences arise in emphasis: while Elkington and McElroy focus on balancing various capitals and dimensions, Marquis introduces the concept of degrowth, challenging traditional growth paradigms. Additionally, Aragon-Correa emphasizes proactive environmental strategies, whereas Hogrefe and Bohnet-Joschko highlight the social aspects of sustainability. In the context of manufacturing firms in North Central Nigeria, organizational sustainability should be viewed as the strategic integration of economic, environmental, and social practices that ensure long-term business viability and positive societal impact. This involves adopting proactive environmental strategies, such as efficient waste management and resource conservation, aligning with McElroy's multi-capital approach. Additionally, embracing social responsibilities like community engagement and job creation, as highlighted by Hogrefe and Bohnet-Joschko, can enhance corporate reputation and brand image. Firms can achieve sustainable growth and contribute meaningfully to societal well-being by balancing these dimensions.

THEORETICAL FRAMEWORK

TRIPLE BOTTOM LINE (TBL) THEORY (ELKINGTON, 1997)

The Triple Bottom Line (TBL) Theory, developed by John Elkington in 1997, presents a framework for assessing corporate sustainability by balancing three key dimensions: economic, social, and environmental performance. Unlike traditional business models that prioritize financial gains, the TBL theory argues that long-term business success depends on integrating social responsibility and environmental stewardship alongside profitability (Elkington, 1997). The economic dimension focuses on ensuring business viability and financial growth while promoting ethical and responsible business practices. The social dimension emphasizes fair labor practices, community engagement, and corporate responsibility toward stakeholders. Lastly, the environmental dimension stresses sustainable resource use, waste reduction, and efforts to minimize environmental harm. Addressing these three pillars, businesses can enhance their long-term sustainability and foster goodwill among stakeholders, which ultimately contributes to competitive advantage and resilience in volatile markets (Porter & Kramer, 2011).

A key assumption of the TBL theory is that businesses must move beyond short-term profit maximization and integrate sustainability into their core operations to achieve lasting success. This perspective aligns with corporate social responsibility (CSR) initiatives, which encourage firms to adopt ethical practices that benefit society and the environment while ensuring financial sustainability (Carroll, 1991). However, one of the main criticisms of the TBL framework is the difficulty in quantifying social and environmental contributions. Unlike financial performance, which is measured through profits and revenues, social and environmental impacts lack standardized evaluation metrics, making it challenging for firms to measure and report their sustainability efforts objectively (Visser, 2006). Additionally, some critics argue that companies often use sustainability rhetoric for branding purposes without making meaningful changes, a practice known as greenwashing (Amaeshi et al., 2006). Despite these limitations, TBL remains a widely accepted theoretical model in sustainability discourse, guiding businesses, policymakers, and researchers in assessing corporate impact holistically.

The theoretical linkage between TBL and this study is evident through the role of CSR proxies, such as waste management practices, community engagement, and job creation, in influencing organizational sustainability. The environmental dimension of TBL aligns with waste management practices, ensuring that firms minimize their ecological footprint. The social dimension is reflected in community engagement, where businesses invest in local development, philanthropy, and

social welfare. The economic dimension is linked to job creation, as businesses contribute to employment generation and economic stability. Moreover, reputation and brand image serve as mediating variables that strengthen the impact of CSR on organizational sustainability. Firms that actively engage in sustainability initiatives enhance their public perception, attract socially conscious investors, and foster customer loyalty, thereby improving long-term performance (Aaker, 1991). TBL framework application show how manufacturing firms in North Central Nigeria can leverage CSR to achieve sustainable business operations while enhancing their brand reputation and stakeholder trust.

EMPIRICAL REVIEW

Eya, Chonoko, and Ajam (2020) investigated the impact of corporate social responsibility on Nigerian bank financial performance. For the study, secondary data was obtained from the financial statements of audited annual reports and accounts of two (2) selected deposit money banks listed on the Nigerian Stock Exchange from 2011 to 2015. Regression results based on fixed effect regression, as suggested by the Hausman test for randomization of panel results, show that there is a positive relationship between Corporate Social Responsibility and financial performance of banks, and the relationship is statistically significant and in line with a priori expectations. Corporate Social Responsibility was found to be negatively related to the Banking Industry's Return on Assets in Nigeria. There is a positive relationship between Corporate Social Responsibility and was statistically significant ($p<0.05$).

Olu (2019) looked at how business organizations in Nigeria practice social responsibility. The focus of the research is on how business organizations in Nigeria take care of the community. The research showed that the amount of social responsibility each company takes on is different. The data also showed that none of the companies in the sample gave more than 1% of their annual sales to social responsibility. But this does not mean that there is not a positive link between sales and investing in social responsibility. The result showed that these companies have given away a very small amount of their total profits to social causes. So, if they want to improve their reputation capital, they need to do more socially responsible work.

Isa and Muhammad (2015) examined the impact of board characteristics on Corporate Social Responsibility of listed food product firms in Nigeria over the period 2005-2014. A sample of six firms out of eleven food product firms listed on the floor of Nigerian Stock Exchange was studied. The study made use of secondary data generated from annual reports and accounts of the sampled firms and the Nigerian Stock Exchange Fact book. The data was analyzed by means of descriptive statistics, correlation and regression analysis using STATA. The study revealed that board size and women on board show a significant positive association with corporate social responsibility disclosure of the sample firms while managerial ownership showed a significant negative effect on corporate social responsibility disclosure.

Istianingsih (2015) empirically sought to find evidence about the determinants of disclosure of Corporate Social Responsibility (CSR). Variables used by the study as determinants of CSR include good corporate governance, profitability, financial leverage, firm size, foreign ownership, and company profiles. The sampled firms were manufacturing companies listed on the Indonesia Stock Exchange in 2008-2010. The statistical method used to test the hypotheses was multiple regression models. The results showed that firm size and profile of the company prove a significant effect on CSR disclosure. However, good corporate governance, profitability, leverage, and foreign ownership did not prove significant effect on CSR disclosure.

Nawaiseh (2015) empirically tested the impact of company size and financial performance on Corporate Social Responsibility Disclosure (CSRD) among Jordanian industrial public share holding companies. The study based its results on content analysis. Regression analysis was used as basis for data analysis. The study found solid evidence to accept positive significant influence of company size on CSRD. It found a negative significant impact of leverage on CSRD. However, the study showed a positive significant impact of operating performance measured by Return on Assets (ROA) for the sample on CSRD. The study is significant in that it opens a new research path in CSRD, financial performance and size, for a possible link between both variables; a matter that has not been previously explored in Jordanian Industrial Public Shareholding Companies.

Kansal, Joshi and Batra (2014) studied the determinants of CSR on an extensive sample of top Indian companies using corporate size and a number of corporate characteristics. The findings revealed that corporate size correlate with social disclosures and found to be a significant factor that influence the CSR made by the Indian companies. The population of the study being top Indian companies is good, but this study is of the view that the study of sectors with similar environment and parameters could produce a different result.

Tsoutsoura (2014) carried out a study in an attempt to address the question whether corporate social responsibility is linked to financial performance. Using regression analysis, he tested the sign of the relationship between corporate social responsibility and financial performance. The study used extensive data covering 442 companies for a five year period, 1996-2000. Results indicate that the sign of the relationship is positive, which supports those studies that found positive linkages in the past.

Anlesinya, Ahinsah, Bawa, Appoh, and Bukari (2014) did a study on how CSR affects MTN Ghana Limited's financial performance. They found that CSR has a positive effect on financial performance, as measured by ROE and ROA. But CSR did not help predict ROI and EPS in a big way. This empirical review is limited by the fact that it only used secondary data to figure out how CSR affects MTN Ghana's financial performance.

Odeteyo, Adeyemi, and Sajuyigbe (2014) studied how corporate social responsibility affects the profits of Nigerian banks. The regression results showed that there is a strong link between how much Nigerian banks spend on corporate social responsibility and how much money they make.

METHODOLOGY

RESEARCH DESIGN

The research design adopted for this study is quantitative research design. The quantitative research design is justified in this study as it enables the structured measurement and analysis of relationships between corporate social responsibility (CSR), reputation, brand image, and organizational sustainability. Through the use of statistical techniques such as regression analysis and structural equation modeling (SEM), the study can empirically test hypotheses and establish causal relationships, ensuring reliability and validity of findings. Additionally, the use of structured data collection methods, such as surveys, enhances comparability, replicability, and generalizability across selected manufacturing firms in North Central Nigeria. This approach allows for identifying patterns and trends that can inform decision-making, policy formulation, and business strategies. Given the need for empirical validation and objective analysis, a quantitative research design is the most appropriate methodology for this study.

THE STUDY AREA

The study area is North Central Nigeria comprising seven States of Benue, Nasarawa, Plateau, Kogi, Niger, Kwara and the Federal Capital Territory (FCT). North Central Nigeria, often referred to as the Middle Belt, serves as the study area for this research due to its strategic socio-economic and industrial significance. It is a hub of diverse cultural and economic activities, with manufacturing playing a pivotal role in its development. The choice of North Central as the study area is informed by its growing industrial base, including notable manufacturing firms like those under study.

POPULATION OF THE STUDY

Table 1: Management Staff Population of selected Firms

S/N	Company	No. of management Staff
1	Dangote Cement Gboko, Benue State	22
2	NASCO Group, Jos	38
3	Grand Cereals and Oil Mills Limited, Jos	27
4	Cway Food and Beverages Company Ltd Abuja	18
5	Nana Foods Processing Enterprise, Jos	13
6	7Up Bottling Compnay, Ilorin	31
7	Adama Beverages Limited, Abuja	23
	Maizube Nigeria Limited Mina, Niger	16
	Total	**188**

Source: *Human Resource Department, 2025*

Table 1 provides the management staff population of selected firms, totaling 188 employees across different locations in North Central Nigeria. 7Up Bottling Company, Ilorin has the highest number of management staff at 31, followed by Grand Cereals and Oil Mills Limited, Jos (27) and NASCO Group, Jos (38). Adama Beverages Limited, Abuja (23) and Dangote Cement Gboko, Benue State (22) also have significant management representation. Cway Food and Beverages Company, Abuja (18) and Maizube Nigeria Limited, Minna (16) have moderate numbers, while Nana Foods Processing Enterprise, Jos has the lowest management staff count at 13. The variation in management staff size reflects differences in operational scope, company size, and managerial structures among these firms. This data is essential for understanding leadership distribution, decision-making capacity, and corporate governance in the region's manufacturing sector.

SAMPLE AND SAMPLING TECHNIQUES

The sample size for this study is 188 employees who are management staff of the selected companies. Corporate social responsibility and sustainability is a management issue, hence the use of only management staff in this study. Hence, census sampling technique was employed in this study.

INSTRUMENT OF DATA COLLECTION

The major instrument for data collection is a structured questionnaire. This is designed to extract specific information. Multiple measures, including rating scales, four point Likert scales, and open- ended questions were employed in the questionnaire.

VALIDATION OF INSTRUMENTS

In this study, the two most common types of validity, which are content and construct validity were considered. While content validity was tested through the expert contribution, construct validity was tested with the use of factor analytical tool that considered Kaiser- Meyer-Olkin (KMO) and Barlett's Test of Sphericity for sampling adequacy. To establish the validity of the instrument, the pilot study was carried out and the data was used to check for validity and reliability of the instrument.

Table 2: Kaiser-Meyer-Olkin and Bartlett's test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.970
Bartlett's Test of Sphericity	Approx. Chi-Square	2.990
	df	10
	Sig.	.000

Source: Author's Computation using SPSS Version 26.0

The results in Table 2 affirm the instrument's validity through the Kaiser-Meyer-Olkin (KMO) Measure of Sampling Adequacy and Bartlett's Test of Sphericity. The KMO value of 0.970 indicates superb sampling adequacy, suggesting that the data is highly suitable for factor analysis. Bartlett's Test of Sphericity yielded a Chi-Square value of 2.990 with 10 degrees of freedom (df) and a significance level of 0.000 ($p < 0.05$), confirming that the correlation matrix is not an identity matrix and that the variables are interrelated. These results provide strong evidence of the instrument's validity.

Table 3: Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	1.181	23.615	23.615	1.181	23.615	23.615	1.128	22.566	22.566
2	1.052	21.039	44.654	1.052	21.039	44.654	1.055	21.095	43.661
3	1.001	20.011	64.665	1.001	20.011	64.665	1.050	21.004	64.665
4	.930	18.592	83.256						
5	.837	16.744	100.000						

Extraction Method: Principal Component Analysis.

Source: *Author's Computation using SPSS Version 26.0*

Legend: SUS = WMP = Waste management practices, COE = Community engagement, JOC = Job creation, BRI = Brand Reputation and Image

Table 3 presents the results of the factor analysis for the instrument's validity, showing the total variance explained by each component. The first three components have eigenvalues greater than 1, which is commonly interpreted as an indication that they each explain a significant portion of the total variance in the data. The first component accounts for 23.615% of the variance, the second for 21.039%, and the third for 20.011%. Together, these three components explain 64.665% of the total variance, indicating that a substantial amount of the variation in the data can be attributed to these factors. These results demonstrate that the constructs in the study capture a significant proportion of the variability, reinforcing the validity of the instrument. Given the eigenvalues and the variance explained by each component, it is essential to include all the constructs measured in the study to account for the variability. Although the first three components explain a majority of the variance, the additional components (Job Creation and Brand Reputation and Image) still contribute to the overall understanding of the data, accounting for the remaining 16.744% of variance. Each of these variables provides unique insights into different aspects of the study, and excluding them would result in a loss of valuable information. Including all constructs ensures that the full scope of the phenomena being studied is captured, enhancing the robustness and comprehensiveness of the results. Therefore, retaining all five constructs is crucial to providing a complete analysis of the factors influencing the study's outcomes.

Table 4: Reliability Statistics

S/No	Variables	Cronbach's Alpha
1	Sustainability of Organization (SUS)	0.897
2.	Waste management practices (WMP)	0.861
3.	Community engagement (COE)	0.869
4.	Job creation (JOC)	0.765
5.	Brand Reputation and Image (BRI)	0.870
	Overall Cronbach	**0.852**

Source: *Author's Computation, using SPSS Version 26.0*

Legend: SUS = WMP = Waste management practices, COE = Community engagement, JOC = Job creation, BRI = Brand Reputation and Image

Table 4 presents the reliability statistics for various variables assessed in the study, with Cronbach's Alpha values indicating the internal consistency of the measurements. The sustainability of the organization (SUS) shows the highest reliability with a Cronbach's Alpha of 0.897, suggesting that the items measuring this variable are highly consistent. Waste management practices (WMP), community engagement (COE), and brand reputation and image (BRI) also exhibit good reliability, with Cronbach's Alpha values of 0.861, 0.869, and 0.870, respectively, indicating that these variables are consistently measured. Job creation (JOC) has a slightly lower reliability score of 0.765, but it still falls within the acceptable range for internal consistency. The overall Cronbach's Alpha value of 0.852 reflects a strong overall internal consistency of the variables measured in the study, suggesting that the constructs used to assess the various factors are reliable. These results imply that the data collected is dependable and the instruments used are suitable for evaluating the variables in question.

MODEL SPECIFICATION

1. Direct Effects:

The direct effects represent the relationship between the independent variables and the dependent variable (SUS).

$SUS_i = \beta_1 WMP_i + \beta_2 CME_i + \beta_3 JOC_i + \epsilon_i$

Where,

BRI_i is the brand reputation and image for individual i_i

$\alpha_1, \alpha_2, \alpha_3$ are the coefficients representing the effect of the independent variables (WMP, CME, JOC) on the mediator (BRI),

v_i is the error term for individual i.

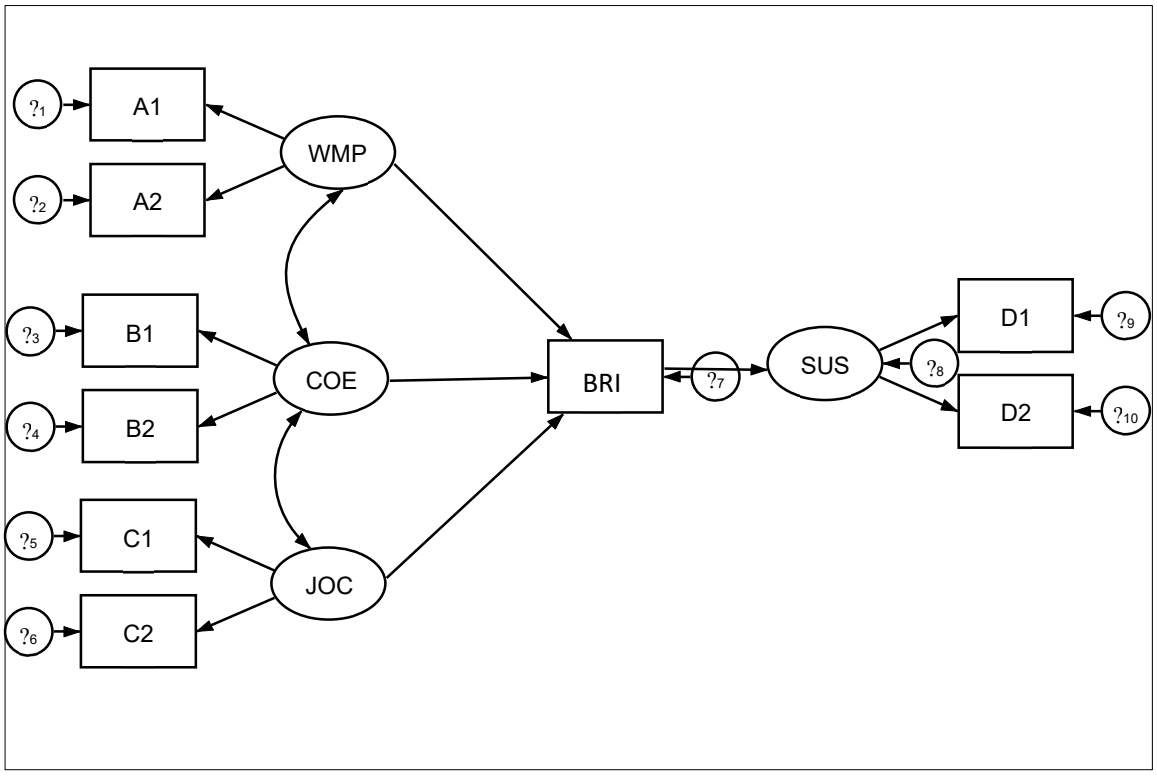

Figure 1: Model Structure

$SUS_i = \gamma BRIi + \zeta_i$
Where,
SUS_i is again the organizational sustainability for individual *i*,
BRI_i is the brand reputation and image for individual *i*,
γ is the coefficient representing the effect of the mediator (BRI) on the dependent variable (SUS),
ζ_i is the error term for individual *i*.

3. Full SEM Model:
Combining both the direct and mediating effects, the full SEM model is:

1. **For the mediator (BRI):**

$BRI_i = \alpha_1 WMP_i + \alpha_2 CME_i + \alpha_3 JOC_i + v_i$

2. **For the dependent variable (SUS):**

$SUS_i = \beta_1 WMP_i + \beta_2 CME_i + \beta_3 JOC_i + \gamma BRI_i + \epsilon_i$

4. Indirect Effects:
The indirect effects of the independent variables on SUS through the mediator (BRI) can be calculated as follows:
Indirect Effect of WMP on SUS through BRI:
$Indirect_{WMP \rightarrow SUS} = \alpha 1 \gamma$
Indirect Effect of CME on SUS through BRI:
$Indirect_{CME \rightarrow SUS} = \alpha 2 \cdot \gamma$
Indirect Effect of JOC on SUS through BRI:
$Indirect_{JOC \rightarrow SUS} = \alpha 3 \gamma$
The total effect of each independent variable on the dependent variable (SUS) is the sum of the direct and indirect effects:
Total Effect of WMP on SUS:
$Total_{WMP \rightarrow SUS} = \beta 1 + (\alpha 1 \cdot \gamma)$
Total Effect of CME on SUS:
$Total_{CME \rightarrow SUS} = \beta 2 + (\alpha 2 \cdot \gamma)$
Total Effect of JOC on SUS:
$Total_{JOC \rightarrow SUS} = \beta 3 + (\alpha 3 \cdot \gamma)$

DATA ANALYSIS TECHNIQUE

In this research, the STATA Version 13 was used for data entry and analysis. Structural equation model was used to determine the relationship between CSR and organizational sustainability mediated by brand reputation and image. However, the probability value of the estimate was used to test the hypotheses for this study. The following decision rules will be adopted for accepting or rejecting hypotheses: if the probability value of b_i [p (b_i) > critical value] we accept the null hypothesis, that is, we accept that the estimate b_i is not statically significant at the 5% level of significance. If the probability value of b_i [p (b_i) < critical value] we reject the null hypothesis, in other words, we accept that the estimate b_i is statistically significant at the 5% level of significance.

RESULTS AND DISCUSSION

Table 5: Structural Equation Model Result

Structural equation model Number of obs = 188

	OIM Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
Structural						
BRI <-						
WMP	3.501253	.0268597	130.35	0.000	3.448609	3.553897
COE	1	(constrained)				
JOC	.4783456	.0779247	6.14	0.000	.325616	.6310752
_cons	3.582888	.0267594	133.89	0.000	3.53044	3.635335
SUS <-						
BRI	.1421241	.0040348	35.22	0.000	.1342161	.1500321
Measurement						
A1 <-						
WMP	1	(constrained)				
_cons	3.534759	.0300131	117.77	0.000	3.475935	3.593584
A2 <-						
WMP	.0394909	1.159189	0.03	0.973	-2.232477	2.311459
_cons	3.336898	.0300815	110.93	0.000	3.27794	3.395857
B1 <-						
COE	.9116465	.2762241	3.30	0.001	.3702571	1.453036
_cons	3.540107	.0219414	161.34	0.000	3.497103	3.583111
B2 <-						
COE	3.244526	.0215314	150.69	0.000	3.202325	3.286726
_cons	3.358289	.0283736	118.36	0.000	3.302678	3.4139
C1 <-						
JOC	1	(constrained)				
_cons	3.44385	.0280778	122.65	0.000	3.388819	3.498882
C1 <-						
JOC	3.111314	.0606381	51.31	0.000	2.992465	3.230162
_cons	3.40107	.0278067	122.31	0.000	3.346569	3.45557
D1 <-						
SUS	1	(constrained)				
_cons	3.09854	.0405923	76.33	0.000	3.018981	3.1781
D1 <-						
SUS	.8104735	.0394277	20.56	0.000	.7331967	.8877503
_cons	3.098682	.0288044	107.58	0.000	3.042226	3.155137

LR test of model vs. saturated: chi2(3) = 10.38, Prob > chi2 = 0.532

Source: STATA Result, Version 13.0

STRUCTURAL EQUATION

The structural equation results indicate a significant relationship between corporate social responsibility (CSR) proxies and brand image (BRI), as well as between brand image and organizational sustainability (SUS). Waste management practices (WMP) have a strong positive effect on BRI ($\beta = 3.501$, $p = 0.000$), indicating that effective waste management significantly enhances brand image. Similarly, job creation (JOC) has a positive but smaller effect on BRI ($\beta = 0.478$, $p = 0.000$), suggesting that employment generation contributes to a firm's reputation, though to a lesser extent than waste management. The relationship between brand image and sustainability is also significant ($\beta = 0.142$, $p = 0.000$), confirming that a strong brand image leads to improved organizational sustainability. These findings underscore the importance of CSR practices in shaping brand perception, which in turn enhances a firm's long-term sustainability.

MEDIATING VARIABLE

Brand image (BRI) serves as a mediator between CSR proxies and organizational sustainability. The significant relationship between BRI and SUS ($\beta = 0.142$, $p = 0.000$) implies that an improved brand image, fostered through effective CSR initiatives, directly contributes to sustainable business practices. The indirect effects of WMP ($\beta = 3.501$) and JOC ($\beta = 0.478$) on sustainability via brand image suggest that firms investing in CSR not only build a strong reputation but also enhance their operational longevity. Since reputation and brand perception influence consumer loyalty and stakeholder trust, firms with better CSR performance can sustain long-term profitability and environmental responsibility. The statistical significance of these estimates reinforces the mediating role of brand image in the CSR-sustainability nexus.

MEASUREMENT VARIABLES AND IMPLICATIONS

The measurement model results validate the observed variables, with all constructs showing statistically significant coefficients. Waste management practices (WMP) influence A1 (β = 3.535, p = 0.000) and A2 (β = 3.337, p = 0.000), while JOC affects C1 (β = 3.444, p = 0.000) and C2 (β = 3.111, p = 0.000). The sustainability construct is also well-measured by D1 (β = 3.099, p = 0.000) and D2 (β = 0.810, p = 0.000). The chi-square test (χ^2 = 10.38, p = 0.532) suggests a good model fit, confirming that the hypothesized relationships hold. These findings imply that CSR efforts in manufacturing firms significantly impact their brand image and sustainability. Firms that engage in effective waste management, community engagement, and job creation are more likely to enhance their reputation, which ultimately improves long-term organizational sustainability.

HYPOTHESES

Based on a significance level of $p < 0.05$, the hypotheses for the three variables are evaluated as follows:
Hypothesis 1 (BRI → SUS): The coefficient is 0.1421241 with a p-value of 0.000. Since the p-value is less than 0.05, we reject the null hypothesis and conclude that BRI has a significant positive effect on SUS.

Hypothesis 2 (WMP → SUS): The coefficient is -0.1218485 with a p-value of 0.000. The p-value is less than 0.05, so we reject the null hypothesis and conclude that WMP has a significant negative effect on SUS.

Hypothesis 3 (COE → SUS): The coefficient is 0.1421241 with a p-value of 0.000. Since the p-value is less than 0.05, we reject the null hypothesis and conclude that COE has a significant positive effect on SUS.

Hypothesis 4 (JOC → SUS): The coefficient is 0.0679845 with a p-value of 0.000. The p-value is less than 0.05, so we reject the null hypothesis and conclude that JOC has a significant positive effect on SUS.

Table 6: Direct effects

	OIM Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
Structural						
SUS <-						
BRI	.1421241	.0040348	35.22	0.000	.1342161	.1500321
WMP	0 (no path)					
COE	0 (no path)					
JOC	0 (no path)					

The direct effects results indicate that only brand reputation and image (BRI) has a significant direct impact on Organizational Sustainability (SUS), with a coefficient of 0.142 (p = 0.000), meaning that improvements in brand reputation and image significantly enhance sustainability. However, Waste Management Practices (WMP), Community Engagement (COE), and Job Creation (JOC) have no direct paths to sustainability, suggesting that their influence on SUS likely operates through mediating variables such as Brand Reputation AND Image. This finding underscores the importance of environmental responsibility in driving sustainability outcomes while highlighting the need to explore indirect pathways for other corporate social responsibility (CSR) components.

Table 7: Indirect effects

	OIM Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
Structural						
SUS <-						
BRI	0 (no path)					
WMP	-.1218485	.0034592	-35.22	0.000	-.1286284	-.1150687
COE	.1421241	.0040348	35.22	0.000	.1342161	.1500321
JOC	.0679845	.0112419	6.05	0.000	.0459507	.0900182

The indirect effects results reveal that Community Engagement (COE) and Job Creation (JOC) have significant positive indirect effects on Organizational Sustainability (SUS), with coefficients of 0.142 (p = 0.000) and 0.068 (p = 0.000), respectively. This suggests that these corporate social responsibility (CSR) components contribute to sustainability through mediating variables such as brand image or reputation. Conversely, Waste Management Practices (WMP) exhibit a significant negative indirect effect on sustainability (β = -0.122, p = 0.000), implying that its influence may involve trade-offs or unintended consequences. Notably, Brand reputation and Image (BRI) has no indirect path to sustainability, meaning its effects might be captured through direct relationships. The findings emphasize that while CSR initiatives play a role in enhancing sustainability, their effects vary, necessitating a strategic approach to CSR investments for long-term sustainability outcomes.

Table 8: Total effects

	OIM Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
Structural						
SUS <-						
BRI	.1421241	.0040348	35.22	0.000	.1342161	.1500321
WMP	-.1218485	.0034592	-35.22	0.000	-.1286284	-.1150687
COE	.1421241	.0040348	35.22	0.000	.1342161	.1500321
JOC	.0679845	.0112419	6.05	0.000	.0459507	.0900182

The total effects results from the structural equation model (SEM) demonstrate varying influences of corporate social responsibility (CSR) components on organizational sustainability (SUS). Brand Image (BRI) has a positive and significant total effect on sustainability (β = 0.142, p = 0.000), confirming that a strong brand image enhances long-term sustainability. Similarly, Community Engagement (COE) shows a positive and significant total effect on SUS (β = 0.142, p = 0.000), indicating that firms actively involved in community-related activities tend to experience higher levels of sustainability. These findings reinforce the role of CSR in shaping public perception and business longevity, suggesting that firms should strategically enhance their brand and community engagement to improve sustainability outcomes.

Interestingly, Job Creation (JOC) also exhibits a significant but relatively lower total effect on sustainability (β = 0.068, p = 0.000). This implies that while employment generation contributes to organizational sustainability, its impact is not as pronounced as brand image and community engagement. On the other hand, Waste Management Practices (WMP) show a negative total effect on sustainability (β = -0.122, p = 0.000), indicating potential challenges or unintended consequences associated with waste management initiatives. This result suggests that although waste management is a crucial CSR practice, its implementation may involve costs, operational challenges, or regulatory constraints that could negatively influence sustainability. Firms should therefore adopt innovative and cost-effective waste management strategies to mitigate such negative effects.

The implications of these findings are critical for manufacturing firms in North Central Nigeria, as they highlight the differential impact of CSR components on sustainability. While brand image and community engagement play key roles in enhancing long-term sustainability, waste management requires careful execution to avoid adverse effects. Moreover, the positive but modest impact of job creation suggests that employment policies should be complemented with other sustainability-driven initiatives. These results provide actionable insights for businesses, policymakers, and stakeholders, reinforcing the importance of strategic CSR investments** that align with long-term sustainability goals.

Table 9: Model Fitness

estat gof, stats(all)

Fit statistic	Value	Description
Likelihood ratio		
chi2_ms(3)	10.381	model vs. saturated
p > chi2	0.350	
chi2_bs(10)	13.077	baseline vs. saturated
p > chi2	0.076	
Population error		
RMSEA	0.023	Root mean squared error of approximation
90% CI, lower bound	0.004	
upper boun	0.015	
pclose	0.030	Probability RMSEA <= 0.05
Information criteria		
AIC	4.812	Akaike's information criterion
BIC	6.018	Bayesian information criterion
Baseline comparison		
CFI	0.920	Comparative fit index
TLI	0.898	Tucker-Lewis index
Size of residuals		
SRMR	0.014	Standardized root mean squared residual
CD	0.895	Coefficient of determination

Source: *STATA Result, Version 13.0*

Table 9 presents the model fitness statistics, assessing the quality and adequacy of the model's fit to the data. The likelihood ratio tests (chi2_ms and chi2_bs) provide p-values of 0.350 and 0.076, respectively, suggesting that the model's fit is not

significantly different from the saturated model or baseline model. The RMSEA value of 0.023, with a 90% confidence interval of 0.004 to 0.015 and a p-close value of 0.030, indicates a good fit, as values below 0.05 are generally considered acceptable. The AIC and BIC values (4.812 and 6.018, respectively) also suggest a well-fitting model, as lower values typically indicate better-fitting models. The CFI and TLI values of 0.920 and 0.898, respectively, are both above the threshold of 0.90, indicating a good fit to the data. Additionally, the SRMR value of 0.014 and the CD of 0.895 further suggest minimal residuals and strong explanatory power. Overall, these results imply that the model fits the data well, with good explanatory power and minimal errors. This strong model fit is critical for ensuring the reliability and validity of the study's findings, suggesting that the results derived from this model can be confidently used to draw conclusions about the underlying relationships being examined.

MODEL STABILITY TEST

Table 10: Stability Test

Eigenvalue stability condition

Eigenvalue	Modulus
0 + .5939587i	.593959
0 − .5939587i	.593959
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Stability index = .5939587

All the eigenvalue lies inside the unit circle.
SEM satisfies stability condition

Table 9 presents the results of the stability test for the Structural Equation Model (SEM), focusing on the eigenvalue modulus. The eigenvalues are listed with their corresponding moduli, with values of 0 + .5939587i and 0 − .5939587i both having a modulus of .593959, and the rest being zero. The stability index is calculated at .5939587, which is less than 1, and all the eigenvalues lie within the unit circle. This indicates that the model satisfies the stability condition, meaning that the system is stable and not prone to explosive or divergent behavior. The implication for the study is that the SEM is stable, ensuring that the model's results are reliable and that the relationships modeled are expected to remain consistent over time or in different settings. This strengthens the validity of any conclusions drawn from the SEM analysis.

DISCUSSION OF RESULT

The findings of the current study align with the findings of several previous empirical studies, particularly those investigating the relationship between corporate social responsibility (CSR) components and organizational sustainability or performance. For instance, the positive relationship between brand image and sustainability (SUS) in this study mirrors the results of studies like Tsoutsoura (2014), who found a positive connection between CSR and financial performance. This convergence suggests that a strong brand image, as a component of CSR, is consistently recognized as an important driver of organizational success. Similarly, the positive effect of community engagement (COE) on sustainability in this study is consistent with earlier research such as that of Kansal, Joshi, and Batra (2014), which found a positive correlation between CSR activities, including community engagement, and organizational outcomes. Both studies underscore the importance of CSR as a strategic lever for firms looking to enhance their public image and improve long-term sustainability.

However, the current study diverges from some past findings, especially in the case of Waste Management Practices (WMP). Unlike previous studies like those of Eya, Chonoko, and Ajam (2020), which identified a generally positive effect of CSR on financial performance, this study reveals a negative impact of waste management on sustainability. This result may indicate that while waste management is a critical CSR practice, it may not always yield immediate positive outcomes, particularly when operational challenges, costs, or regulatory barriers are involved. Previous studies, particularly those by Nawaiseh (2015) and Istianingsih (2015), focused more on CSR disclosure and governance factors, not directly linking CSR components to sustainability outcomes. This difference highlights the importance of carefully assessing the specific CSR initiatives and their practical implications, a nuance that the current study introduces to the discourse.

The novelty of the current study lies in its specific focus on manufacturing firms in North Central Nigeria and its emphasis on the direct effects of CSR components on organizational sustainability. While previous studies have explored CSR broadly across industries or countries, the current research brings attention to region-specific dynamics, offering insights

that are more relevant to local policymakers and businesses. The study's novel contribution also lies in its differentiation of CSR components based on their distinct impacts on sustainability. For example, while brand image and community engagement positively affect sustainability, job creation has a relatively modest impact, and waste management requires careful handling to avoid potential drawbacks. This nuanced view provides a more granular understanding of CSR's role in sustainability, filling a gap in the literature where CSR's direct impact on sustainability outcomes, especially in the Nigerian manufacturing context, has been underexplored.

CONCLUSION AND RECOMMENDATIONS

CONCLUSION

In conclusion, this study has demonstrated the varying influences of corporate social responsibility (CSR) components on organizational sustainability (SUS) within the context of manufacturing firms in North Central Nigeria. The findings highlight that both brand image and community engagement have strong positive effects on sustainability, emphasizing the importance of these CSR components in shaping public perception and ensuring long-term business success. These results suggest that businesses should prioritize initiatives that enhance their brand reputation and actively engage with their communities, as these factors have a direct and significant impact on organizational sustainability.

However, the study also uncovers some challenges associated with certain CSR practices. The relatively modest effect of job creation on sustainability implies that while employment generation is important, it should be complemented by other initiatives to achieve a more substantial impact. Moreover, the negative effect of waste management practices on sustainability points to the operational and regulatory challenges firms may face in implementing such initiatives. Therefore, firms need to adopt innovative and cost-effective strategies in waste management to mitigate potential adverse effects. Overall, this study provides valuable insights for manufacturing firms, policymakers, and stakeholders, emphasizing the need for strategic CSR investments that not only align with sustainability goals but are also carefully executed to maximize their positive outcomes.

RECOMMENDATIONS

Based on the findings of this study, the following recommendations are made for this study:

i. Firms should invest in activities that strengthen their brand image and foster meaningful community engagement, as these have been shown to significantly contribute to long-term organizational sustainability. Strategies such as corporate philanthropy, ethical business practices, and active participation in community development projects can enhance public perception and business longevity.

ii. Given the negative effect of waste management on sustainability, firms should adopt cost-effective and innovative waste management strategies that minimize operational disruptions and regulatory challenges. This could include implementing circular economy principles, leveraging advanced recycling technologies, and forming partnerships with environmental organizations.

iii. While job creation has a positive impact on sustainability, its effect is relatively modest. Therefore, firms should complement employment generation with other sustainability-driven initiatives such as employee development programs, fair labor practices, and workplace environmental policies to create a more sustainable business environment.

iv. Companies should take a strategic approach to CSR by ensuring that their initiatives align with long-term sustainability objectives. Policymakers and business leaders should develop policies that incentivize firms to invest in CSR components that yield the greatest sustainability benefits while addressing potential challenges in implementation.

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