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Corporate Social Responsibility and It Effect on Organizational Performance in Taraba State University State, Jalingo Nigeria

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I. INTRODUCTION

Corporate social responsibility has changed the role of doing business in the society from simple exhortation of no social duties for business to the understanding of being socially responsible. Every organization focuses on creating enduring and beneficial relationships with customers and society at large in today's fiercely competitive business environment in order to ensure long- term financial sustainability (Boafo & Kokuma, 2016). The idea of corporate social responsibility has been recognized and accepted by certain corporations as a means of improving performance. Corporate Social Responsibility is when organizations or institutions undertake activities that will both benefit the society in which it operates and thus making profits also as an organization. (Khanifar, Nazari, Emami, & Soltani, 2012). CSR operates under four responsibility levels; which are the economic, legal, ethical and philanthropic which must all be accomplished in order of priority. Economic responsibilities by being profitable, creating good and safe working conditions and providing quality products; Legal responsibilities by complying with laws and regulations; Ethical responsibilities by doing what is right beyond the requirement of law by conducting their businesses in just, accountable and transparent manner and philanthropic responsibilities by voluntarily supporting the society by contributing resources to better their well-being.

Furthermore, The function of a business enterprise is to carry out the objectives stated in its article of incorporation, which should basically be the production, distribution and marketing of consumer goods and services. These basic roles usually have profit motive underlying them. The question often asked, therefore, is this, should profitability be the main aim of establishing a business? (Lawal, 2020). While many people still hold strongly to the profit motive, there are others who belief that for business organization to survive in an environment over a time, such organizations must be good and responsible corporate citizens, by being aware of their social responsibility towards the society where they exist (Sethi,2018). Over the years, one issue that has often been addressed is for what and whom companies are responsible to when pursuing business? This is because a lot of people think that the only responsibility of an organization is to ensure maximum returns to its shareholders who in turn will determine how to use resources (Andriof & Mclntosh, 2016).

Corporate social responsibility is also known as an organizational response on environmental, social and economic issues (Purna, 2019). Corporate social responsibility is the inherent obligation of each firm to account for the impact of its activities on the economic, social and environmental aspects of its surroundings and to ensure that this impact results to consistent benefits and absence of harm to all groups of concerned stakeholders (De Regil, 2021). Many corporations undertake corporate social responsibility activities so that they can protect their public image and the good name of the organization and its associates. However, the realities of business organization today have continued to point to the fact that several organizations are struggling for survival (Nwachukwu, 2007; Obiekwe&Nwaeke 2019).

According to Obiekwe & Nwaeke (2019) organizations should be socially accountable to the society by engaging in activities that impact positively on societal well-being. As a result, several organizations are now embracing corporate social responsibility as a strategic tool to earn stakeholders goodwill, boost firm image, retain existing customers,

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and attract new customers, and highly skilled and competent workforce; which directly or indirectly translate to improved organizational performance. Organizations who hold this view of corporate social responsibility believes that once it does what is expected of it by law and its host community, the issue of social responsibility in the society has been addressed. Corporate social responsibility is also practiced because customers and governments today are demanding more ethical behaviors from organizations. Performance is seen as approach that is used in assessing the progress made towards achieving goals, identifying and adjusting limiting factors to the progress of the organization embedded in the business environment (Matarjar and Eneigan, 2021). Performance is viewed in terms of how well an organization is managed and the value it delivers to customers alongside stakeholder. Hanaifi, Setiyono and Sanjaya (2021) asserts that organizations performance indicators such as quality, cost efficiency and flexibility are the focal areas to consider to achieve its long-term goal.

The effects of corporate social responsibility on organizational performance is very important in aiding rational decisions on the volume and value of corporate social responsibility investments to be committed every year. This paper seek to examine the impact of corporate social responsibility on organizational performance by focusing on the dimension dimensions of the variables, of corporate social responsibility, views and benefits of corporate social responsibility, and implications to business organizations as it relates to their general business arena.

Statement Of the Problem

Various studies have been carried out on CSR and financial performance in Nigeria, most of these studies focused on the financial institution. In the investigation on the impact of corporate social responsibility on the effectiveness of an organization carried out by Khan et al., (2022), the study revealed that organizational effectiveness will increase when organization adopts ethical and social responsibility. Eboh and Uzor (2022) revealed that environmental issue has a significant effect on an organization's performance and that social initiatives and competitive advantage have significant effects on organizational performance

Azeez F.M , Balogun A. R and Omotoye O (2020) focused on the skilled labour of Seven-Up Bottling Company Plc, Ibadan, and Nigeria Brewery Plc, Ibadan. Gbam .B. (2017) study the effects of Corporate Social Responsibility on Organizational Performance in Telecommunication Industry NTA Television College Jos, Nigeria. Ansong, A. et al. (2016) investigate the connection between CSR and OP in the southern Delta of Nigeria and enhance people's lives in the IOC region. CSR has not been measured with philanthropic, ethical, economic, and legal activities in Taraba State University Jalingo,Nigeria. Over the years, the management of some organizations have neglected the problems created by their firms by behaving unethically towards their host communities. These problems have created a lot of threat and sometimes make life difficult for these communities. The opportunity given to corporate firms to operate in the society is because the society believes that there is a common interdependency existing between the organization and the society. Unfortunately, many organizations do not hold unto this thinking making one wonder if nothing is derivable from such relationship. However, to the best of our knowledge, no previous study has examined how the organizational performance of Taraba State University Jalingo has been affected by CSR activities using philanthropic, ethical, economic, and legal activities as variables. By evaluating the influence of these variables, organizations can design CSR strategies to entice customers towards their products or services. It is in light of the above knowledge gap that this study seeks to investigate the impact of CSR using philanthropic, ethical, economic, and legal activities as variables on organizational performance in Taraba State University Jalingo.

Many businesses in Nigeria have spent millions of Naira as their contribution towards protecting

Objective of the Study

The main objective of the study is to examine the effect of Corporate Social Responsibility on Organizational Performance in Taraba State University, Jalingo. Specifically, this study attempts to:

i. Assess the effect of economic responsibility on organizational performance in Taraba State University, Jalingo
ii. Examine the effect of philanthropic responsibility on organizational performance in Taraba State University, Jalingo
iii. Ascertain the effect of ethical responsibility on the performance of organization in Taraba State University, Jalingo.

II. LITERATURE REVIEW

Concept of Corporate Social Responsibility

Corporate social responsibility effect the performance of the organization in different ways. It helps to increase the financial performance of the company so that company will grow rapidly and gain maximum revenue in the market. I Corporate Social Responsibility (CSR) is a deliberate inclusion off public interest into corporate decision making, and the honouring of a triple bottom line which are people, planet, and profit (Harpreet, 2009). Corporate social responsibility is a concept whereby companies integrate social and environmental concerns in their business operations and interact with their various stakeholders on a voluntary basis (Velasquez, 2006). This trend is globally visible as more and more business owners have started to pay attention for social implications of their activities. CSR is a commitment by business towards ethical behaviours (Mc Williams & Siegel, 2004). When it all begins, it's not only about how the companies produce but an overall positive impact on the society.

According to Srivastava (2012), the basic focus of CSR concept is to provide prime benefits to employees, customers, society and shareholders which are considered as stakeholders of the firm. The stakeholders are all interested parties that are directly or indirectly affected by the overall organization's processes. Maigam and Ferrell (2004) described corporate social responsibility as an instrument to increase a firm's legitimacy in the eyes of their stakeholders and to develop positive socially responsible image to burnish their reputation. The World Business Council for Sustainable Development (WBCSD) stated that CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large. In a particular society, firms cannot jettison the environment. community and major coalition of members within which they interact. This is because main thrust for their existence -the accumulation of wealth is only achievable through the existence of their society which constitutes their market (Hopkins, 2004). Corporate social responsibility is the inherent obligation of each firm to account for the impact of its activities on the economic, social, and environmental aspects of its surroundings and to ensure that this impact results to consistent benefits and absence of harm to all groups of concerned stakeholders (De Regil, 2003). As earlier mentioned, the stakeholders represent the assorted interest groups of society where the firm operates. The interest groups include but not limited to workers, consumers. and indigenous groups all with a legitimate right to demand socially responsible and right corporate behavior.

CSR is therefore concerned with all stakeholders of the firm in an ethical and responsible manner (Hopkins, 2004). This implies handling all stakeholders in a manner that is considered acceptable in civilized societies. Stakeholders are broadly categorized into internal and external stakeholders. The internal stakeholders include employees and management while the external stakeholders comprise of customers. government, investors. potential investors. creditors amongst others.

Carroll (2001) argues that there are four (4) categories of CSR which can be depicted as a pyramid. in which economic responsibility is the foundation upon which all other responsibilities are expected to fulfill these four (4) social responsibilities simultaneously. An important consideration regarding this perspective is that contrary to the common belief that economic responsibility is related to what the companies do for themselves, and other responsibilities are related to what they do for others, economic viability is something businesses do for society as well (Carroll, 2001).

Matten (2003), underline the centrality of the ethical and philanthropic responsibilities to the study of CSR because of the differentiation they allow to establish between voluntary corporate behavior and more

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compliance. The CSR focus has emphasized on the moral and philanthropic responsibilities giving little attention to economic and legal responsibilities. An important and recent addition of Carroll's model was offered by Carroll himself in Schwartz and Carroll (2003). These authors developed a three-domain approach in which they proposed the assumption of the philanthropic or discretionary component under the ethical and economic components. The reasons for such proposal are related on one hand, to the difficulty in distinguishing between philanthropic and ethical activities on both the theoretical and practical levels and on the other hand, to the observation that philanthropic activities are often explained by underlying economic interests.

2.1.2 Economic Responsibility

Economic responsibility is the bedrock of all responsibilities and the foundation of all CSR, which if not achieved other responsibilities will not be attained. This responsibility emphasizes the reason for business establishment. Carroll (2001) further stressed that a business first responsibility is to an economic institution, that is, it should be an institution whose orientation is to identify customers' needs and provide these needs with a view of making profit. It underlines the necessities for a business working inside a community to perform in a way obvious with expanding compensation per offer; be based on being helpful as would be reasonable; keep up a solid powerful position; keep up an unpredictable state of working adequacy; and that a lucrative firm be depicted as one that is reliably productive (Carroll 2001).

2.1.3 Ethical Responsibility

In the planning process, organizations must think about setting guidelines to govern their business's practices and to protect the company. its employees and shareholders; this is usually done by establishing ethical codes of conduct. The term ethics is a system of principles designed to help organizations establish ground rules for ethical practice. The first principle is to the responsibility of businesses beyond shareholders toward stakeholders and states that "businesses have a role to play in improving the lives of all their customers, employees, and shareholders by sharing with them the wealth they have created" (Bateman & Stair, 2006). The ethical responsibility emphases the activities and practices expected by the society members, which include compliance with the norms in areas which they operate. For example, companies will close down loss-making operations, regardless of the impact on employees who are made redundant. The ethics of business conduct by individual companies depends largely on the ethical stance of the company and its leaders (Carroll 2001). Ethical issues in business are generally associated with the following aspects of behavior:

i. Acting within the law. In international business, ethical behavior often means compliance with accepted international codes of behavior, such as a code against bribery by companies seeking to win a major contract from a customer.
ii. Showing respect and concern for the communities in which the business entity operates.
iii. Acting fairly towards employees and showing due concern for the welfare of employees.
iv. Fair and honest dealing with suppliers and customers.
v. Showing respect for human rights and refusing to deal with any entities that do not show concern for human rights. A significant issue for some companies in recent years has been public pressure to avoid dealing with suppliers in developing countries who use child slave labour.
vi. Showing concern for the environment and the need for sustainable businesses.

2.1.4 Philanthropic Responsibility

Carroll (2001) stressed that business is expected to be a good corporate citizen. This is captured in the philanthropic responsibility, wherein business is expected to contribute and improve the quality of life. Philanthropic responsibilities are business voluntary or discretionary responsibility, this responsibility shows the human side of the organization. Philanthropic responsibilities stand at the top of the pyramid; to be a good corporate citizen and improve the quality of life for societal members is the aim of these responsibilities. To some extent the philanthropic responsibilities are desired and expected by the society. Philanthropy is more discretionary or voluntary on the part of businesses even though there is always the societal expectation that businesses

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provide it (Carroll 2001). These activities are purely voluntary, guided only by an organization's desire to engage in social activities that are not mandated, not required by law, and not generally expected of business. They include such things as providing a day care center for working mothers and providing charitable donation (Maignan and Ferrell, 2000). A firm's discretionary responsibilities generally entail voluntary social involvement, including activities such as contributions to support the community by providing programs or engagement in volunteerism, actively engaging in acts or programs to promote human welfare or goodwill.

Measuring of Organizational Performance

In measuring performance, the overall health of the organization is being evaluated (Makinde, Akinlabi & Ajike, 2015). Performance can be measured in different forms measurement based on financial indicator such as Return on Assets (ROA), Return on Sales (ROS), Leverage (LEV), while the non-financial indicators includes quality, loyalty and stakeholder's satisfaction (Sindhu, Haz, Ali & Ali, 2014; Nyaingiri & Ogollah, 2015; Su & Tsang, 2015).

While financial statistics has been argued to be adequate measurement tool, other measures of equal importance have been identified over the years. An organization having survived a complex dynamic and turbulent situation will consider performance effective and will prefer a multiple organizational variables as best suited tool for measuring performance.

Corporate Social Responsibility and Organizational Performance.

Researchers have studied the link between CSR and Corporate Financial Performance (CFP) and figured out that the association between CSR and the firm's performance mostly exists in one of three principal types: a positive relationship (Osisioma, Nzewi & Nwoye, 2015; Giannarakis, Konteos, Zafeiriou & Partalidou, 2016; Selvarajah, Murthy & Massilamany, 2018), no relationship (Misura, Cerovic & Buterin, 2018) and a negative relationship (Raihan, Baskar & Islam, 2015). For instance (Haynes, Murray & Dillard, 2013) postulate that CSR initiatives can lead to reputation advantages mainly because when there are improvements in invested trust together with new market opportunities and positive reactions of capital market, the firm's financial performance could been enhanced. Akanbi and Ofoegbu (2012) also examined the influence of CSR on the organizational performance of United Bank of Africa in Lagos. They used t-test, regression, Pearson correlation and ANOVA to conduct the study. The research revealed that there was a positive relationship between various dimensions of CSR and organizational performance. Another study by Basuony, Elseidi and Mohamed (2014) assessed the impact of corporate social responsibility on firm performance using evidence from A MENA (Middle East and North African) Country. The researcher used cross sectional data from non-financial companies in Egypt that derived from the Kompass Egypt data base. Regression analysis was used to explain the relationship and the effect of CSR on organizational financial performance. The study found that there is a positive and significant effect of CSR on firm performance. Also, all CSR dimensions had significant relationship with firm financial performance. Additionally, Osisioma et al. (2015) did a study on corporate social responsibility and performance of selected firms in Nigeria. The specific objective of the study was to determine if there was any significant relationship between social responsibility cost and corporate profitability in the selected firms. The study was based on the stakeholder theory. Exploratory research design was employed with the use of time series data. The study found that a strong positive relationship exists between investment in social responsibility and corporate profit.

Theoretical Framework

This study is anchored on the stakeholder and shareholders theory.

Stakeholder Theory

This study is explained by the stakeholder theory. The theory was originally detailed by Freeman in 1984. It attempts to identify numerous different factions within a society to whom an organization may have some responsibility. It asserts that managers must satisfy a variety of constituent (eg, workers, customers, suppliers. local community organizations) who can influence firm outcomes. Developments on stakeholder theory that exemplify research and theorizing in this area include Mitchell, Agle and Wood (2007) and Phillips (2003).

2.2.2 Shareholders theory

The shareholders theory proposed by Milton Freidman states that a company's only responsibility is to increase its profits. He argued that a company should have "social responsibility" to the public or society because its only concern is to increase profits for itself and for its shareholders. However, shareholders must rely on management to perform various functions as: managers may prioritize themselves in running of companies, which means that in actual fact, they do not create value for shareholders (Lazonick & O'Sullivan, 2000). Furthermore. companies do not always have the knowledge or competence for different kinds of social and environmental projects. Resources are not used effectively when companies engage in different CSR activities (Herderson. 2001).

The origin of the shareholder perspective is that most companies start from an owner initiative associated with risk. The owner or entrepreneur invests his or her resources in an idea, but without a guaranteed return on investment. Whereas the returns to other stakeholders such as lenders. employees, suppliers. is often regulated in contracts (Gotherstrom, 2012), From the perspective of shareholders value, the owners are special stakeholders and their interests should be prioritized. The owner can exert influence over the business, which to some extent compensate for the higher risk. The owners should therefore be prioritized over other stakeholders (Borglund et al. 2012).

Thus, the above theories are relevant to the study as they provide the basis for a proper understanding of the CSR concept. The theories are also in harmony as they try to integrate the social requirement as well as contribute to the society despite their different approaches. The CSR pyramid, the CSR key drivers and the triple "P" integrate the theories on which CSR is founded.

2.3 Empirical Review

Adenike, Oyetunde and Kolapo (2019), investigated the influence of CSR on organizational performance in a developing economy, particularly Nigeria, with all business organizations in Oyo as the study population. A total of fifteen companies, five commercial banks, five communication network providers and five manufacturing companies were selected. The subjects of the study include four top management staff each from the fifteen companies making a total of sixty participants as the sample. The study adopted survey design. The revealed that organization see the need for CSR to improve their profit generation, spread their market share and improve image. The implication of this result is that CSR contributes to profit generation and business performance. However, hypothesis two was rejected since the calculated X^2 (65.45) is less than X^2 tab (919.448). The study concluded that CSR is a veritable tool for organization performance.

Mittal, Sinha and Singh (2008) investigated the relationship between CSR and organizational profitability in terms of economic value added (EVA) and market value added (MVA). He used stratified random sampling method. The authors found that there exists a positive relationship between CSR and company's reputation and there is little evidence that companies with a code of ethics would generate significantly more economic value added (EVA) and market value added (MVA) than those without code.

Lyon and Maxwell (2008) examined the relationship between CSR and the environment. The study showed how both market and non-market forces are making environmental CSR profitable and discussed altruistic CSR. The authors found that non-governmental organizations strongly influence CSR activities, through both public and private politics. The authors posit that CSR can have varied effects; from attracting green consumers or investors, to preempting government regulation, to encouraging regulation that burdens rivals. They however, observed that welfare effects of CSR are subtle and there is no guarantee that CSR enhances social welfare.

Odetayo, Adeyemi and Sajuyigbe (2014) empirically investigate the nexus between corporate social responsibility on performance and profitability of Nigerian banks. Data were collected from annual reports of sampled six banks, for the period of 10 years (2003–2012). Simple regression analysis was employed as a statistical technique to analyze data collected using STATA 11. The regression results reveal that there is a significant relationship between expenditure on corporate social responsibility and profitability of Nigerian banks.

Malik, Ali and Ishfaq (2015) investigated relationships between corporate social responsibility and organizational performance in Pakistan banking sector. This was an exploratory research based on primary and secondary data. The data were analyzed using correlation, regression, and analysis of variance by SPSS version 16. The study found relationship between awareness of corporate social responsibility activities and organizational performance. In addition, the study found relationship between organizational culture and organizational performance for the banking sector of Pakistan.

Eboh and Uzor (2022) examined corporate social responsibility and organizational performance in Nigeria. The study's aim is to determine the effect of environmental issues, cost of doing business, competitive advantage, and corporate social responsibility on organizational performance. This paper is qualitative research that relied so much on documentary method. N-Vivo was used to analyze the response of the participants. The study found out that environmental issue has a significant effect on an organization's performance, and that social initiatives and competitive advantage have significant effects on organizational performance.

Al-ma'ani, Al-Qudah and Shrouf (2019) examined the impact of corporate social responsibility on organizational performance. The population of the study represented telecommunication companies in Jordan. The study adopted a survey research design as survey questionnaire was prepared based on the published literature, and the data were collected from 500 respondents of the targeted companies. Descriptive and inferential statistic was used for analysis of the data obtained. The necessary tests to ensure reliability and validity was performed using SPSS v23. The results indicated that organizational performance is positively influenced by corporate social responsibility. The study posited that corporate social responsibility is essential factor that is expected to boost performance of Jordanian telecommunication companies.

Ijeoma and Oghoghomeh (2014) investigated the contribution of corporate social responsibility on organizational performance. The source of data for this study was secondary data obtained from Central Bank of Nigeria Statistical Bulletin 2010 and annual reports 2008-2012 of three selected public limited companies operating in Nigeria. The statistical tool employed was the regression analysis and the line graph analysis. The result of the analysis shows that corporate social responsibility was able to explain and contribute significantly to company's performance more in OANDO Group Nig. Plc since it was able to explain about 96.1% of the behavior of profit after tax in OANDO Group Nig. Plc, 21.4 % in Guiness Nig. Plc and 9.5% in Total Nig. Plc. The result implies that OANDO Group Nig. Plc was observed to spend more in terms of corporate social responsibility amongst the observed company's and in turn corporate social responsibility contributing to its performance. Also, it was found that Guniess Nig. Plc recorded the largest profit after tax over the observed period followed by OANDO Group Nig. Plc.

Pradhan and Chaudhary (2020) examined the impact of corporate social responsibility on organizational performance in Nepalese commercial banks. The study is based on 108 respondents. To achieve the purpose of the study, structured questionnaire is prepared. The Kendall's tau correlation coefficients and regression models are estimated to test the significance and impact of corporate social responsibility on organizational performance in Nepalese commercial banks. The result shows that there is a positive correlation with firm profitability and corporate social responsibility. It indicates that increase in firm profitability leads to increase in corporate social responsibility. Likewise, the result shows that there is positive correlation with shareholders and corporate social responsibility. It indicates that increase in shareholders contribution leads to increase the corporate social responsibility. Moreover, communities are also positively correlated to corporate social responsibility. It indicates that increase in community participation leads to increase in corporate social responsibility. The regression result shows that the beta coefficients for firm profitability, customer retention, employee, shareholders and community are positive with corporate social responsibility.

Boafo and Kokuma (2016) examined the impact of corporate social responsibility on organizational performance. The research was descriptive. Primary data were captured through the use of questionnaires administered to management and staff of Vodafone Ghana ltd. Target population of the study was made up of management and staff of Vodafone Ghana ltd. (20) respondents was randomly selected among management and staff through simple random sampling technique. The study revealed that the company engages in corporate social responsibility programmes because it wants to create an image of a good corporate citizen. It was concluded that corporate social responsibility has a substantial and positive impact on all performance indicators used in the literature review which are: finance, organizational performance overtime, reputation, employee commitment and brand differentiation.

Maisaje (2015) examined the impact of corporate social responsibility on the financial performance of listed deposit money banks in Nigeria. The study uses panel data from listed deposit money banks over a period of 10 years covering 2005 – 2014. Two measures of financial performance were used: return on asset and net profit margin and three measures of corporate social responsibility were used: community CSR, human resource management and charitable contributions. The study finds positive relationship between CSR and financial performance. While the two measures of financial performance adopted by the study are consistent with extant literature, the three measures of CSR adopted by the study call for further investigation of literature that support them.

Iya, Magaji and Bawuro (2015) examined the impact of corporate social responsibility on the performance of First Bank Nigeria Plc covering 2001 to 2014. Data for the study was sourced secondarily, through first bank pamphlets and annual reports. Ordinary Least Square Technique (OLS), Augmented Dickey Fuller Technique (ADF), Breusch-Godfrey serial correlation LM test and Breusch-PaganGodfrey Heteroskedasticity test and Pairwise Granger Causality test were employed in the analysis of the data. The results of OLS reveal that increase in corporate social responsibility expenditure raises the performance of First Bank Nigeria Plc. The coefficient of corporate social responsibility expenditure is statistically significant and consistent with the theoretical expectation. The F-statistics value of the study indicates that all the parameters of the model are jointly and statistically significant. The ADF unit root result reveals that all the variables of the model are stationary at 1 per cent and at first difference. The Granger causality result shows that CSR causes the performance of First Bank Nigeria Plc. The serial correlation and heteroskedasticity results reveal that there is no serial correlation and no heteroskedasticity in the data.

Khan, Ajmair, and Yaqoob (2022) investigated the impact of corporate social responsibility on the effectiveness of the organization in AJ&K construction's companies. The Primary data was gathered from various respondents. The study used questionnaire as mentioned suitable question against each variable. The results indicate that the respondents have already sense a theme of corporate social responsibility but in a different scenario. The findings show that ethical responsibility makes contribution to organizational effectiveness in AJ&K. This relationship amongst the result analyses that organization effectiveness will increase when organization adapts for ethical and social responsibility. Findings of this study show that ethical responsibility has a significant positive influence on organization effectiveness.

Methodology

The study adopted a correlational design and cross sectional study survey . This design is conducted when researchers want to explore the exact nature and strength of relationships between variables, that is, where changes in one variable are reflected in changes in the other.The target population comprised one thousand five hundred (1500) respondents which comprises of academic staff in Taraba State University. The study used a questionnaire to collect primary data which aimed at providing the views and opinions of the respondents. To assess validity of research instruments, a standardized Questionnaire (S.Q.) was adopted and was assessed by experts in the Field for Modifications. The questionnaires were coded, analyzed and summarized using descriptive statistics such as means, percentages, frequencies and standard deviations. To establish the relationship between dimensions of CSR and organizational performance. Pearson's correlation was used. The statistical tests were done at 95% confidence level meaning that the study allowed for an error of 5%. To determine the joint effect of the dimensions of CSR: philanthropic responsibility, economic responsibility, environmental responsibility, ethical responsibility and legal responsibility on organizational performance, the following multiple regression model was used: $Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + \beta 5X5 + \varepsilon$ Where: Y = Organizational performance α = is a constant β1 - β5 = regression coefficients X1 = Philanthropic responsibility X2 = Economic responsibility X3 = Environmental responsibility X4 = Ethical responsibility X5 = Legal responsibility ε = Error term