



Corporate Social Responsibility (CSR) and Customer Satisfaction in Emerald Food and Beverage Company Limited, Owerri

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Abstract

Research Objectives: The study investigated Corporate Social Responsibility (CSR) and Customer Satisfaction in Emerald Food and Beverage Company Limited, Owerri.

Methodology: The study adopted the descriptive survey method of research. 325 copies of the questionnaire were distributed to the customers and 283 copies found analyzable. The research instrument was found to be 87% reliable. Data were obtained from both primary and secondary sources. The study employed the descriptive statistic, and multiple regression analysis for data analysis and hypotheses testing.

Findings: Ethical CSR does not have a significant relationship with customer loyalty and trust while philanthropic CSR does have a significant relationship with customer loyalty and trust. .

Recommendations: No company should rest on its oars in the implementation of its corporate social responsibilities to target customers and stakeholders in general.

Key words: *Corporate Social Responsibility, Customer satisfaction, Customer loyalty, Customer trust, Stakeholders.*

1.0 INTRODUCTION

1.1 BACKGROUND OF THE STUDY

Corporate Social Responsibility (CSR) has become a contentious issue since the various stakeholders that interface with business in the value delivery process awoke to their consciousness. It is a well known fact that the effect of marketing goes beyond satisfying customers needs and wants to meet the larger societal expectations and well being. Corporate Social Responsibility is one of the bold steps taken by firms to affect the well being of various stakeholders that relate with them in the value delivery process. Formerly financial performance was the benchmark adopted in measuring a company's value. Thus emphasis on

Corporate Social Responsibility (CSR) was evidently ignored in the past. This perception about CSR, however, has evolved considerably in this decade with societal contributions of a company used as a yardstick to measure companies' success (Ararat 2008). Kotler & Lee (2005) define CSR as a commitment to improve community well-being through discretionary business practices and contributions of corporate resources.

Carroll (1999) noted that CSR as a concept has been evolving and was previously referred to as social responsibility. Corporate social responsibility, as the name suggests, is considered as a vital marketing tool for companies due to the effect that it has on consumer behavior.

Customer satisfaction refers to feelings of pleasure that show performance of the products/services relative to their expectations (Oliver, 1980). Customer satisfaction is the base for business success and its long run growth and survival (Onuoha 2011). Expectedly, when the level of customer satisfaction is increased, it leads to the higher level of customers repurchase. In their study, Iqbal, Zia, Bashir, Shahzad, & Aslam, (2008) found that satisfied Customers will also recommend the firm's product/services to other customers. CSR creates a good reputation in the mind of consumers that is a positive sign of customer satisfaction.

Emerald Food and Beverage company Limited is one of the companies in Nigeria's food and beverage sector that should imbibe socially responsible initiatives across its various target markets.

1.2 STATEMENT OF THE PROBLEM

It has been observed that some players in the food and beverage industry are yet to showcase their capacity to explore corporate social responsibility strategies to enhance customer satisfaction (Alrubaiee, 2012). Observably, companies are focusing on earning and maximizing wealth without considering social effects and ethical marketing conditions that are crucial for ensuring customer satisfaction especially in developing countries like Nigeria (Fadun, 2014). However, it is believed that by going back and ensuring societal well being, business enterprises would grow their customer satisfaction levels especially these days that consumers check corporate social responsibility records of companies (Onuoha 2011). This study is therefore aimed at investigating the effect of corporate social responsibility on customer satisfaction with particular reference to Emerald Food and Beverage company Limited, Owerri.

1.3. OBJECTIVES OF THE STUDY

The general objective of this study is to investigate the effect of corporate social responsibility on customer satisfaction in Emerald Food and Beverage Company Limited, Owerri. Specifically, the objectives of the study are to;

1. examine the extent to which ethical component of corporate social responsibility has affected customer loyalty to the product of Emerald Food and Beverage Company Limited
2. determine the relationship between the ethical component of corporate social responsibility and customer trust towards the firm's product
3. ascertain the extent to which the philanthropic component of corporate social responsibility has affected customer loyalty to the firm's product
4. assess the relationship between philanthropic component of corporate social responsibility and customer trust towards the firm's product

1.4 RESEARCH QUESTIONS

In order to achieve the objectives, the following research questions were posed for the study;

1. To what extent has the ethical component of corporate social responsibility affected customer loyalty to the product of Emerald Food and Beverage Company Limited?
2. What is the relationship between the ethical component of corporate social responsibility and customer trust towards the firm's product?
3. To what extent has the philanthropic component of corporate social responsibility affected customer loyalty to the firm's product?
4. What is the relationship between the philanthropic component of corporate social responsibility and customer trust towards the firm's product?

1.5. HYPOTHESES

In order to answer the research questions, the researcher postulated the following null hypotheses

H01; Ethical component of corporate social responsibility has not significantly affected customer loyalty to the product of Emerald Food and Beverage Company Limited.

H02; There is no significant relationship between ethical component of corporate social responsibility and customer trust towards the firm's product

H03; Philanthropic component of corporate social responsibility has not significantly affected customer loyalty to the firm's product

H04; There is no significant relationship between the philanthropic component of corporate social responsibility and customer trust towards the firm's product.

1.6. SCOPE OF THE STUDY

The geographical scope of the study; covered Amakohia, Orji, Nekede, Irete, Naze, Ulakwo and Owerri municipal areas of Imo state representing the major target markets of the company. **The content scope** was limited to two domains of Corporate Social responsibility (Ethical and Philanthropic) out of the four conventional areas of focus popularized by Carroll (1991). Similarly two indices of customer satisfaction, (customer loyalty and customer trust) were considered out of the other measures such as brand image, perceived value and customer commitment. These two domains each of the independent and dependent variables seem not to have been studied extensively by previous researchers on corporate social responsibility and customer satisfaction in Imo state,

The unit scope was drawn from the retail outlets in the above stated areas in the Owerri Sales territory of the company.

2.0 REVIEW OF RELATED LITERATURE

2.1. CONCEPTUAL REVIEW

In this section, the researcher reviewed opinions of experts and scholars related to the basic concepts and variables of the study

2.1.1 ETHICAL COMPONENT OF CORPORATE SOCIAL RESPONSIBILITY

Ethical responsibilities embody those standards, norms, or expectations that reflect a concern for what consumers, employees, shareholders, and the community regard as fair, just, or in keeping with the respect or protection of stakeholders' moral rights. Ethical responsibilities are the strategic values of managers about right and wrong business behavior. Ethics or values are proceeding to the establishment of law according to the norms of the community. Ethics are the driving force behind the creation of laws or regulations (Fadun, 2014: Carroll, 1991)

2.1.2 PHILANTHROPIC COMPONENT OF CORPORATE SOCIAL RESPONSIBILITY

Philanthropic responsibilities are actions or policies toward humanity and charity, in response to social and community expectations that businesses are good corporate citizens. Philanthropic responsibilities are voluntary sharing of business for the development of society. Philanthropic component entails willingness of businesses to meet the charitable expectations of society by establishing projects that would enhance the community's quality of life (Carroll 1991). .

2.1.3 THE CONCEPT OF CUSTOMER LOYALTY

Customer loyalty is the desire of customers to continue to conduct business with a company over time (Freeman & Hasnaoui 2011). It is a deeply held commitment to re-buy or

re-patronize a preferred product/service consistently in the future, thereby, causing repetitive same brand set purchasing, despite situational influences and marketing efforts having the potential to cause switching behavior” (Matten & Crane 2005). Therefore the benefits of having loyal customers are enormous, ranging from being protected by the competition in the market, higher volume of sales from repeat business as well as encouraging referrals. Sharma & Kiran (2013) revealed that by carrying out and managing customer loyalty, a firm will foster an effective lasting relationship with its customers.

2.1.4. THE CONCEPT OF CUSTOMER TRUST

Customer trust is a set of positive and proactive managerial actions carried out by the company in order to identify and meet the consumers needs and in relation to the company’s responsible behaviour. Customer trust entails that the product or service provider can be relied on to behave in such a manner that the long term interests of the consumers will be observed. Academic literature identifies trust as a prerequisite for the creation and preservation of long term satisfaction and relationship between the company and its customers Morgan & Hunt (1994) contend that trust exists when one of the parties in an exchange is aware of the reliability and integrity of the other party. Customers trust in a company reside in their beliefs, expectations and feelings towards the firm.

2.2. THEORETICAL REVIEW

The following theories/ models were reviewed. The study is anchored on Carroll (1991) model

2.2.1. THE CARROL MODEL

Carroll (1991) organized different corporate social responsibilities as a four-layered pyramid model and called it the pyramid of responsibilities. Carroll's model synthesizes a range of theories and models summarized in four kinds of social obligations that together constitute CSR:

- Economic responsibilities are fundamental. Without the foundation of profitability, none of the other responsibilities are feasible or deliverable.
- Moving up one step, legal responsibilities are the next most important and reflect the way that society's ethical principles are codified and applied.
- Ethical or moral responsibilities form a higher set of internalized obligations that encourage workers, managers, and firms to do what is right and avoid doing harm.

Philanthropic obligations reside at the apex of Carroll's pyramid of corporate social responsibility, obliging the corporation to act as a good corporate citizen to promote a generalized social welfare that is crucial to shared quality of life (Carroll, 1991).

2.2.2. THE TRIPLE BOTTOM LINE FRAMEWORK

These Triple Bottom line or 3Ps allows companies to evaluate their performance in the following areas:

1. **People** which focuses on the development of the community and adherence to fair labor practices
2. **Planet** focused on the impact on the environment and what is being done to integrate sustainable environmental practices
3. **Profit** the economic value created by the organization after deducting the cost of all inputs, including the cost of the capital

By focusing on these 3 Ps, companies can ensure that they are using business as a way to address customer needs and create jobs while maintaining a healthy surrounding.

In today's business environment, Corporate Social Responsibility has become an integral part of a firm's operations. With a clear CSR strategy communicated to all employees within the company, everyone will be working towards the same goals; reflecting its values and its relationship to the society.

2.2.3. THE STAKEHOLDER THEORY

The Stakeholder theory is based on the notion that beyond shareholders there are several agents with an interest in the actions and decisions of companies. Stakeholders are 'groups and individuals who benefit from or are harmed by, and whose rights are violated or respected by, corporate actions' (Freeman, 1998). The conventional definition of a stakeholder is "any group or individuals who can affect or is affected by the achievement of the organization's objectives"

(Kotler, & Lee, 2008). . However, with time, the definition of the theory of stakeholder changed and in one of his latest definitions Freeman (2004) defined stakeholders as "those groups who are vital to the survival and success of the corporation".

2.3 EMPIRICAL REVIEW.

McDonald & Rundle-Thiele, (2008) conducted a study entitled CSR and bank customers loyalty, aimed at finding out the relationship between banks social responsibility, and its impact on customers 'satisfaction in Pakistan. The study adopted a descriptive survey method. Data were analyzed using correlation analysis. The findings showed a relationship between banks' social responsibility and customer loyalty, as well as a number of customer's direct preference to them, rather than the overall benefit of the community and not all social responsibility programmes carried out by banks led to customer satisfaction.

Ferreira, Avila & Faria, (2010) conducted a study on CSR and customer perception of the price, aimed to find out whether doing social responsibility has a positive impact on profits and perceived value for customers in Brazil. The study adopted a survey research method . Data were analyzed using multiple regression statistical tools. The study found that customers appreciated the value that they received from companies that are committed to their obligations towards social responsibility and they do not mind paying 10% more for the products of companies that are socially responsible.

A study conducted by Mandhachitara & Poolthong, (2011) on customer loyalty and social responsibility in Bangkok , was aimed at examining the roles of the social responsibility of the banking sector in Bangkok ,and identifying customer attitudes towards loyalty to the retail banking sector. The researchers adopted a survey research design, They shared 200 questionnaires to the select bank customers and analyzed their responses with a combination of percentiles and multiple regression statistical tools They concluded that the banking sector's commitment to its social responsibilities have a positive impact on the trends of loyalty of the bank's customers.

3.0 METHODOLOGY

The methodology shows how the research was carried out taking into consideration available resources and limitations.

3.1 RESEARCH DESIGN

The descriptive research design was used in this study, to measure the relationship between the independent variable Corporate Social Responsibility (Ethical and Philanthropic components) and the dependent variable Customer Satisfaction (Customer Loyalty and Customer Trust components) of the study. Questionnaires, and research of records were used to obtain primary and secondary data.

3.2. POPULATION OF THE STUDY

The population of this study was drawn from the customers who patronize the firm's product in Owerri Sales territory. Available records from the Area Sales office put the population of its customers (retail outlets) in Owerri at about 300 in each of the seven areas predominantly covered by the firm summing to a total of 2100

3.3 SAMPLE SIZE DETERMINATION

A finite sample size determination technique given by Krejcie & Morgan (1970) was adopted in this study As such below is a demonstration of how the sample size of this study was determined.

$$n = \frac{x^2 N P (1-P)}{e^2 (N-1) + x^2 P (1-P)} \quad (\text{krejcie and Morgan, 1970})$$

Where

n = Sample size

x^2 = Chi square value

N = Population size

P = Population proportion

e = Margin of error

for this work;

N = 300 (7) = 2100

P = 50% = 0.50

e = 5% = 0.05

X^2 = $X^2, 0.05$ = 3.841

$$n = \frac{3.841(2100)(0.50)(1-0.50)}{(0.05)^2 (2100-1) + 3.841(0.50)(1-0.50)}$$

$$= \frac{2016.525}{6.20775}$$

$$= 324.8399$$

$$= 325$$

With a study population of 2100, one degree of freedom, 95% confidence level and population proportion of 50%, the sample size for the study is three hundred and twenty five (325).

3.4 SAMPLING TECHNIQUE

Two stage random sampling technique was adopted whereby simple random sampling was carried out in the target markets in Owerri sales territory which produced the following communities; Amakohia, Orji, Nekede. Irete, Naze, Ulakwo and Owerri municipality. A sub sample was conducted within these communities to obtain the total desired sample size of 325 from the total population size of 2100 outlets.

3.5 SOURCES AND TYPES OF DATA

The sources of data were primary data, collected from respondents in the study area, observant. Secondary data were also gathered from the company's newsletters and publications. The information collected through the issued questionnaire, gave the researcher

a clear understanding of the effect of Corporate Social Responsibility on Customer Satisfaction in Emerald Food and Beverage Company Limited.

3.6 RESEARCH INSTRUMENT

The main instrument of data collection was structured questionnaires. Copies of a Structured multi-choice questionnaire were distributed to the target population of the study. The 5-point Likert attitude measurement scale was used to design the structured multi-choice questionnaire. The questionnaires were made up of a list of questions relating to the objectives of the study. The questionnaire was made up of two sections; demographic data and those relating to the study. Each of these sections focused on specific issues that relate to the research questions. The questionnaires were administered with greater assurance of confidentiality, anonymity and convenience. The responses that were gathered through the Questionnaires were subjected to

Statistical analysis using the Statistical Package for Social Sciences (SPSS) software to ensure ease and accuracy of the results.

3.7 METHOD OF DATA ANALYSIS

The main manipulative statistical analytical technique used to analyze the data and provide answers to the research questions is the Ordinary Least Square (OLS) Multiple Regression.

However to test the stated research hypotheses , students t- test was used, enabled by SPSS Version 20.

4.0 DATA PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS

4.1 PRESENTATION OF DATA

TABLE 1: Distributed And Returned Questionnaires

QUESTIONNAIRES	FREQUENCY	PERCENTAGE (%)	CUMULATIVE (%)
Returned	283	87	87
Not Returned	42	13	100
Distributed	325	100	

Source: Computations from Field Survey (2024)

The above table shows the total number of returned questionnaires against the number distributed. Accordingly, 283 questionnaires were returned from the 325 distributed, while 42 were not returned. Thus implying that about 87% of the distributed questionnaires were returned while about 13% were not returned. Hence, further analyses were based on the

returned questionnaires. Some abbreviations were introduced in the analyses for brevity such as; PC-Philanthropic Component; EC- Ethical component, CS- Customer Satisfaction, CL-Customer Loyalty. CT- Customer Trust

4.2 DATA ANALYSIS

MODEL 1

Fitness Test

TABLE 2: MODEL SUMMARY

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.785 ^a	.706	.671	2.216	1.581

a. Predictors: (Constant), PC, EC

b. Dependent Variable: CL

Source: SPSS Result (Survey Data 2024)

The table above captures the fitness of model one. The value of R-square from the said table is 0.706 and this implies that both ethical and philanthropic components of corporate social responsibility account for about 70.6% variation in customer loyalty. This gives a moderate fit.

Joint Test of Hypotheses

TABLE 3: ANOVA TABLE

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	30.167	2	15.084	3.377	.023 ^b
	Residual	1250.617	280	4.466		
	Total	1250.784	282			

a. Dependent Variable: CL

b. Predictors: (Constant), PC, EC

Source: SPSS Result (Survey Data 2024)

Table 4 captures joint test results conducted using Fisher’s F-test at 5% level of significance. Results revealed that ethical and philanthropic components of CSR have a significant impact on customer loyalty. This is because the p-value of F-cal. is less than 0.05 (i.e. $0.023 < 0.05$)

Individual Test of Hypotheses

TABLE 4: TABLE OF COEFFICIENTS

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	21.988	1.938		11.344	.000		
	EC	.007	.062	.007	.113	.910	1.000	1.000
	PC	.910	.063	.009	14.444	.005	1.000	1.000

a. Dependent Variable: CL

Source: SPSS Result (Survey Data 2024)

The above table shows that ethical and philanthropic components of CSR have positive impacts on customer loyalty. It also shows that there is no significant relationship between ethical CSR and customer loyalty because the p-value of EC is greater than 0.05 (i.e. $0.910 > 0.05$). However, there is a significant relationship between philanthropic CSR and customer loyalty because the p-value of PC is less than 5% (i.e. $0.005 < 0.05$).

MODEL 2

Fitness Test

TABLE 5: MODEL SUMMARY^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.869 ^a	.808	.740	1.919	1.875

a. Predictors: (Constant), PC, EC

b. Dependent Variable: CT

Source: SPSS Result (Survey Data 2024)

The model summary of the second model used for the study revealed that about 80.8 percent variation in customer trust can be attributed to ethical and philanthropic CSR. This gives a

good fit and further implies that the model is more adequate, reliable and significant. The said model can be used for predictive purposes.

Joint Test of Hypotheses

TABLE 6: ANOVA TABLE

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	27.836	2	13.918	3.781	.035 ^b
	Residual	1030.666	280	3.681		
	Total	1038.502	282			

a. Dependent Variable: CT

b. Predictors: (Constant), PC, EC

Source: SPSS Result (Survey Data 2024)

It can be deduced from table 6 that the two components of CSR used for the study have a joint significant relationship with customer trust at 5% level of significance. This is so because the p-value of F-calculated is less than 5%.

Individual Test of Hypotheses

TABLE 7: TABLE COEFFICIENTS A

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	23.070	1.760		13.111	.000		
	EC	.019	.056	.020	.334	.738	1.000	1.000
	PC	.181	.057	.084	3.175	.042	1.000	1.000

a. Dependent Variable: CT

Source: SPSS Result (Survey Data 2024)

Results from the above table showed that ethical and philanthropic CSR also have positive impacts on customer trust. Meaning that the more the efforts on these components of CSR, the more customers will trust products on offer. Additionally, the table showed that ethical CSR does not have a significant relationship with customer trust while philanthropic CSR has a significant relationship with the latter. This is because the p-value of EC is greater than 5% while that of PC is less than 5%.

4.3. DISCUSSION OF FINDINGS

From the data analysis conducted using the Ordinary Least Square (OLS) multiple regression technique, aided by SPSS version 20 software, the following were the major findings from the study;

1. The ethical component of corporate social responsibility does not have a significant relationship with customer loyalty. This is fully against the study's apriori expectation. However, in this part of the world where the majority of customers care less about this form of CSR, it follows that other factors like price of a product, ease of acquisition, advertisement and general perception of a product are major determinants of customer loyalty. This finding is at variance with Gabreath (2010) who found that honesty, fair trade and integrity are tied with ethical responsibilities of CSR.
2. There is no significant relationship or association between the ethical component of CSR and customer trust in Nigeria. Thus pointing to the fact that ethical corporate social responsibility is not a major determinant of customer trust. This also is not unconnected with the shallow knowledge of the majority of customers about this form of CSR in this part of the world. As such, factors like taste, quality maintenance and the likes are major determinants of the trust customers will have on a product. This finding is at variance with Alrubaiee (2012) who found that the relationship between ethical behaviour and customer satisfaction is mediated by the level of trust, commitment and reliability
3. The philanthropic component of corporate social responsibility has a significant relationship with customer loyalty as expected. In other words, the more a business organization goes about carrying out philanthropic activities like those of the study organization, the more it gets endeared to the heart of customers. This finding is in consonance with Nareeman & Hassan(2013) who opined that Philanthropic CSR has a positive and significant influence on customer satisfaction and loyalty
4. Expectedly as well, there is a significant relationship between the philanthropic component of corporate social responsibility and customer trust. This points down to the point raised earlier. A company that engages in philanthropic activities will endear itself to her customers and as such gain their trust. This finding is in agreement with Roy (2010) who stated that the greater the customer satisfaction, the greater customer trust towards the product or brand,
5. Ethical and philanthropic components of CSR have positive impacts on customer satisfaction and trust respectively. In other words, the more the CSR efforts, the more loyal customers can be to a brand.
6. Finally, these two components of corporate social responsibility have a joint significant impact of about 51.9% and 91.6% on customer loyalty and customer trust respectively. Thus implying that the impact is more on customer trust.(Lafferty &Goldsmith, 2005, Gupta & Pirsch, 2006, McDonald &Rundle-Thiele, 2008)

5.0 CONCLUSION AND RECOMMENDATIONS

5.1 CONCLUSION

Based on the hypothesis test conducted individually at 5% level of significance, it follows that ethical CSR does not have a significant relationship with customer loyalty and trust while philanthropic CSR does have a significant relationship with customer loyalty and trust. The parameter estimates of the models used for the study revealed that both components of CSR have positive (direct) impacts on customer loyalty and trust. As such, it can be deduced that corporate social responsibility has had a positive effect on customer satisfaction in Emerald Food and Beverage Company Limited. However, philanthropic CSR has had a more significant effect.

5.2 RECOMMENDATIONS

1. There is a need for relevant authorities to ensure that they create and/or awaken the awareness of consumers as regards other components of corporate social responsibilities outside the popular philanthropic component.
2. Corporate organizations in the industry should be reminded that they are expected to be responsible citizens. In essence, they must be mandated to diligently carry out all their corporate social responsibilities in all forms and shades.
3. To enforce compliance, there should be well spelt out punishment for corporate organizations that may decide to go contrary to the regulatory authorities' directives. It should not just end with spelling out the punishments; adequate measures should be put in place to ensure enforcement of such punishments.
4. The Company should promote its high ethical behaviour in terms of fair trade practices as a source of competitive advantage. Customers seem not to know much about its ethical behaviour in the market place.

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