Effect of Ethical (Environmental Protection) Social Responsibility on Market Share of Dangote Cement Plc, and Lafarge Cement Plc, Nigeria

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Abstract

The primary objective of this research is to examine the impact of ethical social responsibility, specifically in terms of environmental protection, as a facet of corporate social responsibility on the market share of Dangote Cement Plc in Obajana, Kogi State, and Lafarge Cement Nigeria Plc in Calabar, Cross River State. The specific aim was to assess how ethical social responsibility influences the market shares of these companies. Data sources included both primary and secondary information. Primary data were gathered from annual financial reports spanning the years 2011 to 2022, along with raw data collected directly from the field. Secondary sources comprised information from books, journals, and newspapers. The study included a sample population of 3,274 employees from Dangote Cement Plc, with 180 participants selected from host communities. Similarly, for Lafarge Cement Plc, 3,033 employees were surveyed, along with 162 individuals from its host communities. Data analysis utilized descriptive statistics, including simple percentages, means, frequencies,

and trend analysis, while hypotheses were tested using simple linear regression analysis. The findings revealed that ethical social responsibility significantly affects the market share of both manufacturing firms. Based on these findings, the research recommends that the management of both organizations prioritize ethical social responsibility by ensuring the maximum satisfaction of their host communities, which are key stakeholders, in order to foster a positive relationship between the businesses and these communities.

Keywords: Corporate Social Responsibility (CSR), Ethical Social Responsibility, Market Share, Business Organizations.

Introduction

The significance of corporate social responsibility (CSR) in advancing business is undeniable. CSR involves a business organization collaborating with its host community to safeguard the environment, offer decent employment opportunities, and foster community trust. Ethics, in this context, includes adherence to unenforceable laws such as those related to environmental protection. Traditionally, ethics encompasses upholding legal and professional standards, providing respectable employment, maintaining company standards, honoring commitments, and adhering to fundamental moral principles like truth, fairness, and honesty. The Global Institute for Business Ethics further defines business ethics as compliance with these unenforceable laws.

Vipin (2015) highlighted that ethics is a complex subject, lacking a universal set of principles, with notions of right and wrong often dependent on context. As global competition intensifies and technology evolves rapidly, perspectives on how to encourage ethical behavior within business organizations and among employees have shifted. Initial strategies were predominantly compliance-focused, revolving around the establishment of rules and norms for individuals and organizations to follow. However, creating such rules can be challenging and they can quickly become outdated. Additionally, rigid systems can trap organizations in bureaucratic red tape, hampering productivity. This has led to a reevaluation of the belief that while some degree of compliance is necessary, instilling ethical values within the corporate culture and among employees is far more critical. To achieve this effectively, organizations must articulate a clear vision of their

purpose and what values should be shared by all stakeholders. Furthermore, there must be a consensus on what constitutes appropriate conduct (Agweke, 2018).

In today's business landscape, performance is an essential component for the creation and sustainability of an organization. However, performance is a multifaceted measure that reflects an organization's health, which depends not only on efficiency and effectiveness but also on societal perceptions. Organizational performance can be defined as the overall output of an organization assessed against its intended goals and objectives (Linyiru, 2015). Additionally, performance can be understood as an organization's ability to achieve its aims through the coordinated use of resources (Maduniyi et al., 2015). For the purposes of this study, market share is defined as the percentage of a customer's total purchases of goods or services that a company captures. Variations in market share significantly influence a company's performance, as it represents the portion of total industry sales accounted for by the firm. This study, utilizing a decade's worth of data, aims to examine the impact of ethical social responsibility on the market shares of Dangote Cement Plc in Obajana, Kogi State, and Lafarge Cement Nigeria Plc in Calabar, Cross River State. These companies are prominent players in the Nigerian cement industry and have asserted their commitment to being socially responsible corporate entities. Given this assertion, the study seeks to determine the effect of ethical social responsibility—specifically environmental protection—on the market shares of Dangote Cement in Obajana, Kogi State, and Lafarge Cement Nigeria Plc in Calabar, Cross River State, over the period from 2011 to 2020.

Statement of Problem

The annual financial reports of Dangote Cement Plc and Lafarge Cement Nigeria Plc for 2020 indicate that these companies are falling short of expectations, particularly regarding their contributions to environmental protection in host communities, despite their substantial revenues. The primary focus of these companies appears to be profit maximization, often at the direct expense of the communities in which they operate. As a result, these communities face severe ecological issues, including skin irritations, cancer, riverborne diseases, stillbirths, and various airborne illnesses. The responses of these corporate entities to such environmental crises have been deemed highly inadequate, contributing to

ongoing protests against these manufacturing industries. The protests are fueled by concerns over the detrimental effects on farmland, the pollution of drinking water, and erosion allegedly caused by the improper disposal of industrial effluents.

In April 2018, the National Environmental Standards Regulation Authority (NESRA) confirmed that the emissions of sulfur dioxide, nitrogen dioxide, and carbon monoxide from the Dangote Cement Industry in Apata, Obajana, and Iwaa—communities within the Obajana Local Government Area of Kogi State—were responsible for land, air, and sound pollution, as well as health issues such as asthma, carcinoma, and heart disease. Alarmingly, there is currently no effective mechanism in place to mitigate the impact of these harmful substances on local residents.

To enhance environmental protection, the study suggests that Nigeria must maximize the benefits of industrialization while minimizing its negative consequences. This can be achieved through a tripartite arrangement involving the industry, host communities, and government in environmental monitoring and protection (Udochukwu, 2017). In light of these observations, this study aims to evaluate the impact of ethical environmental protection and social responsibility on the market share of Dangote Cement Plc in Obajana, Kogi State, and Lafarge Cement Nigeria Plc in Calabar, Cross River State.

Related Literature Review

Conceptual Framework

Corporate Social Responsibility

Okedara (2014) defined corporate social responsibility (CSR) as a thoughtful and impartial concern for the well-being of society. Otti (2015) noted that the concept of CSR introduces a new dimension of corporate governance, expanding its focus beyond shareholders, managers, and board members to include a broader array of stakeholders. This perspective emphasizes that corporations should consider the impact of their activities not only on shareholders but also on other stakeholders. Stakeholders encompass all individuals, groups, and institutions affected by corporate actions, including employees, suppliers, consumers, clients, creditors, and, ultimately, society and the state. Zakari (2017) pointed out that environmental

issues have become prominent topics in political, economic, and corporate discussions due to the adverse effects of business transactions on ecosystem stability. As a result, corporate entities are increasingly urged to take responsibility for the societal consequences of their operations. This call highlights the need for businesses to enhance their commitment to corporate social responsibility.

Freeman (2014), eually argued that CSR encompasses the voluntary initiatives an organization undertakes to positively influence the society in which it operates. According to Nurn and Tan (2016), CSR represents an ongoing commitment by a business to act ethically, support economic growth, and improve the lives of employees, their families, the local community, and society at large. This understanding aligns with the broader discourse on corporate responsibility. Nzewi and Okerekeoti (2015) defined CSR as corporate actions aimed at protecting and enhancing the firm's resources for purposes such as alleviating poverty, addressing urban challenges, safeguarding consumers, supporting education, engaging in environmental initiatives, providing quality products, and generally enhancing the quality of life. This definition suggests a commitment to balancing the interests and needs of all stakeholders, including the organization, employees, the environment, and the community in which it operates. Consequently, Olayinka and Temitope (2014) asserted that CSR encompasses actions taken by organizations to foster the social, economic, political, and educational development of their communities, even when such actions are not mandated by law.

Ethical Social Responsibility

The term "ethics" derives from Greek, where it signifies both an individual's character and the culture of a community. This foundational concept of ethics has evolved, with Obumneke (2014) suggesting that ethical social responsibility can be considered a distinctly American topic, largely due to the volume of research conducted in the United States. The ethics movement has gained significant traction in the U.S., as there is a heightened risk of legal repercussions for unethical behavior. However, business ethics and values possess a global dimension that must be addressed appropriately. Despite efforts to promote the importance of ethical practices, many remain unconvinced that unethical conduct can adversely affect a company's reputation, profitability, and stock value. Moreover, companies

recognized for their ethical standards are more likely to build trust among employees, clients, shareholders, and the general public, which can be advantageous for business. James (2017) highlighted case studies illustrating ethical responsibilities within organizations, asserting that corporations have an obligation to act rightly, justly, and fairly, even when not mandated by law. A notable example occurred in 1995 when Shell lost its legal bid to dispose of the Brent Spar Oil platform at sea, following a strong campaign by Greenpeace and a consumer boycott. This instance underscored the company's need to consider societal ethical expectations, ultimately leading to the legal decision being overturned. Similar situations have arisen in the Niger Delta, where oil companies faced the destruction of their facilities due to their neglect of the moral and social interests of local communities (Njoku, 2017).

Agodi (2014) reinforced the idea that economic and legal responsibilities, akin to Carroll's pyramid of corporate social responsibility, also encompass ethical standards related to justice and fairness. Even in the absence of legal mandates, ethical obligations govern the behaviors that society expects or prohibits. These ethical responsibilities reflect the standards and norms that customers, employees, shareholders, and the community view as fair, just, and respectful of stakeholders' moral rights. In this light, ethical obligations can be viewed as embracing emerging behavioral standards that businesses are expected to uphold, even if these standards extend beyond current legal requirements. Additionally, Goerge (2016) observed that interest in business ethics has surged in response to the trend toward Total Quality Management (TQM). TQM introduces two key implications for business ethics: first, it underscores the importance of acknowledging consumer interests; second, it necessitates that management define and codify procedural practices for ethical conduct. This codification involves responsibilities that impact value judgments.

Conversely, Biswanath (2015) contended that corporate organizations often neglect morality, values, and ethics, giving rise to phrases like "business is business" and principles such as "caveat emptor" (let the buyer beware), which fall short of public expectations. This has created pressure on businesses to establish their own standards and codes of conduct. Ethical obligations are frequently ambiguous and subject to public debate regarding their validity, complicating

their implementation in the business landscape. In essence, there is a continuous effort to expand the boundaries of legal responsibilities while simultaneously elevating the expectations for business performance beyond mere compliance with the law.

Organisational Performance

Organizational performance assesses the current state of an organization to evaluate its effectiveness and efficiency. It measures the outcomes related to the organization's objectives and goals. Performance measurement is essential to ensure alignment with the objectives and targets the organization aims to achieve (Obi, 2015).

Market Shares

One of the primary objectives for any business organization is to enhance its market share. Market share serves as a straightforward metric for assessing organizational performance, as it is easy to quantify. According to Chibuzor (2017), a company's market share is expressed as a percentage of its total sales relative to the overall market in which it competes. The researcher emphasizes that the first step in calculating market share involves selecting an appropriate time period for analysis, which could range from a single fiscal quarter to several years. Market share is a valuable indicator of organizational performance, as both investors and analysts closely monitor fluctuations in market share. These changes can signify the relative competitiveness of a company's products or services. If a business maintains its market share in line with overall market growth, it is likely experiencing revenue increases. Conversely, if a company can expand its market share, it will likely achieve faster revenue growth compared to its competitors (Zakari, 2017). Udo (2016) further explores the advantages of increasing a company’s market share, arguing that such growth enables greater operational scale and improved profitability. He notes that a company can expand its market share through various strategies, including lowering prices, enhancing advertising efforts, or introducing innovative products. Additionally, targeting new demographics or audiences can contribute to market expansion.

Similarly, Adams and Adrain (2019) discuss the importance of measuring success through market share and identify variables that can drive market share growth.

They argue that innovation is a key method for businesses to increase their market presence. When a firm introduces a new technology that competitors have yet to offer, consumers eager to acquire it may switch from their previous providers. This transition often results in loyal customers, thereby boosting the company's market share while decreasing that of the rival. Moreover, the researchers highlight that nurturing customer relationships is essential for organizations to safeguard their existing market share. By fostering loyalty, businesses can prevent customers from defecting, especially when competitors launch enticing new offers. Additionally, word-of-mouth marketing from satisfied customers can further enhance market share without incurring significant marketing costs (Adams, 2017).

On a related note, Gorge (2016) asserts that companies with the largest market shares typically employ the most skilled and dedicated employees, who contribute to strategies for increasing market share. By attracting top talent, businesses can reduce costs and concentrate their resources on core competencies. Offering competitive salaries and benefits is a proven approach to attracting the best employees.

Review of Carroll's Pyramid of Csr Model (Ethical Social Responsibility)

Carroll's CSR model is a widely accepted framework for understanding corporate responsibilities. It was developed by Archie B. Carroll, and it breaks CSR into four layers:

1. Economic responsibilities – Be profitable.
2. Legal responsibilities – Obey the law.
3. Ethical responsibilities – Do what is right and fair, even when not required by law.
4. Discretionary (Philanthropic) responsibilities – Give back to the community voluntarily.

Carroll & Shabana (2010) emphasized that the ethical level represents a company's responsibility to go beyond legal requirements to meet societal expectations. Under the ethical responsibility level, companies are expected to protect the environment, reduce carbon emission, safely manage waste, and avoid activities that could harm the health of the public or the planet

In Nigeria, cement manufacturing (by Dangote and Lafarge) is associated with dust, air pollution, and environmental degradation. Ethical CSR expects these companies to voluntarily adopt environmentally friendly practices, such as tree planting, dust control systems, safe waste disposal, and sustainable energy sources

Environmental ethics affect market share through improved corporate image where ethical environmental practices boost public perception and customers are more likely to support brands that protect their environment. According to Uadiale & Fagbemi (2012), ethical CSR is linked with consumer loyalty and trust, which influence market share. Again, environmental ethics affects market shares through customer loyalty where environmentally conscious consumers in Nigeria and globally increasingly prefer green brands while ethical behaviour enhances brand identity and drives consumer preference. Others include investor confidence, compliance with global standards, and brand differentiations (Akinleye & Adedayo, 2020).

Both companies have Corporate Social Responsibility (CSR) departments focusing on sustainability. While Dangote Cement has adopted dust suppression systems and published environmental impact reports, Lafarge Cement (now Lafarge Africa) emphasizes eco-friendly cement and waste reuse programs under its "Sustainability Ambitions 2030" plan. These efforts can positively influence consumer trust, regulatory goodwill, and market growth, thereby affecting their market share (Akinleye & Adedayo, 2020).

Methodology

This study employed a descriptive survey research design alongside an ex-post facto research approach. This combination was selected to effectively gather information from the target respondents, specifically employees of Dangote Cement Plc in Obajana, Kogi State, and Lafarge Cement Nigeria Plc in Calabar, Cross River State, as well as their respective host communities. Data sources included both primary and secondary information obtained from the annual financial statistical bulletins of the two manufacturing firms for the period from 2011 to 2020. The study's population comprised 3,274 employees from Dangote Cement Plc and 3,033 employees from Lafarge Africa Plc in Calabar, Cross River State. Additionally, the research considered 180 host communities associated with

Dangote Cement Plc, including Apata, Obajana, Iwaa, and Oyo, and 162 host communities linked to Lafarge Africa Plc, including Ikot-Omin, Ikot-Ansa, and Creek Town.

A sample size of 356 respondents from Dangote Cement Plc and 124 respondents from its host communities was determined, along with 353 respondents from Lafarge Cement Nigeria Plc and 115 respondents from its host communities. These sample sizes were calculated using Taro Yamane's formula, Bowley's formula, and a simple random sampling technique to ensure a representative selection from both groups and sub-groups. The study utilized a five-point Likert scale questionnaire (ranging from Strongly Agree to Strongly Disagree) for data collection. To ensure the validity of the content, as well as the reliability of the instrument, a Cronbach Alpha analysis was conducted, yielding a benchmark value of 0.70, as recommended by Field (2009). Data analyses involved descriptive statistics, such as simple percentages, frequencies, and means, while hypotheses were tested using a simple linear regression model.

RESULTS

Response to Ethical Social Responsibility (Staff only)

Table 1: Response to Ethical Social Responsibility (Staff only)

Statements	VHE	HE	LE	VLE	Total	$\bar{x}$
1. To what extent has your company contributed to environmental protection in respect to industrial pollution and industrial waste in the host community	167 54.8%	90 29.5%	40 13.1%	8 2.6%	305 100	3.36
2. In what extent has your employment conditions reflect job decency	88 28.9%	111 36.4%	66 21.6%	40 13.1%	305 100	2.80
3. To what extent does the communities repose trust on your company	119 39.0%	80 26.2%	52 17.1%	54 17.7%	305 100	2.86
4. In what extent has your company fair in the area of	257 84.3%	43 14.1%	5 1.6%	- -	305 100	3.82

	assisting the host communities with infrastructural development						
5.	In what extent has your company participated in community projects through donations	222 72.8%	79 25.9%	4 1.3%	- -	305 100	3.71
6.	In what extent has your company provided volunteer service towards to the community projects or programme.	231 75.7%	60 19.7%	13 4.3%	1 0.3%	305 100	3.70

Source: Field Survey, 2022 Decision rule: mean >2.5 adopted, mean < 2.5 rejected.

The level of compliance with ethical and discretionary social responsibility was analyzed in Table 1. As indicated in the table, 84.3% of the staff strongly agreed that their companies are fair in assisting host communities with infrastructural development. Additionally, 75.7% of respondents strongly agreed that their companies provided volunteer services for community projects or programs. Furthermore, 72.8% agreed that their companies participated in community projects through donations. Moreover, 54.8% of respondents acknowledged their companies' contributions to environmental protection concerning industrial pollution and waste in the host community. However, only 39.0% felt that the communities placed trust in their companies, and 36.4% agreed that employment conditions in their companies reflected job decency to a high extent. Conversely, 17.7% of respondents agreed to a very low extent that communities trust their companies. The results showed that all six statements had a mean value greater than 2.5, with none falling below this threshold. According to the decision rule that a mean value greater than 2.5 is accepted while a mean value less than 2.5 is rejected, the researcher concluded that there is a very high level of compliance with ethical and discretionary social responsibility among the companies studied.

Response to Ethical Social Responsibility (Host Communities only)

Table 2: Response to Ethical Social Responsibility (Host Communities Only)

Statements	VHE	HE	LE	VLE	Total	$\bar{x}$
1. To what extent does the company disposed the waste products to the detriment of the host community	52 23.9%	68 31.2%	53 24.3%	45 20.6%	218 100	2.58
2. To what extent does the company assist in environmental sanitation in your community	26 11.9%	40 18.3%	69 31.7%	83 38.1%	218 100	2.04
3. How will you rate the quality of products offered by the company to the society	144 66.0%	66 30.3%	8 3.7%	- -	218 100	3.62

Source: Field Survey, 2022 Decision rule: mean > 2.5 accepted, mean < 2.5 rejected

The response from host communities regarding ethical social responsibility indicates that 66.0% of respondents rate the quality of products provided by the company as very high, while 30.3% rated it high. Only 3.7% rated it very low, resulting in a mean value of 3.62. Conversely, 31.2% of participants expressed concerns that the company disposed of waste products in ways detrimental to the host communities. This was followed by 24.3% who rated the disposal practices low, 23.9% who rated them very high, and 20.6% who rated them very low, yielding a mean value of 2.58. Furthermore, 38.1% and 31.7% of respondents disagreed that the company assists in environmental sanitation. In contrast, 18.3% and 11.9% acknowledged that the company contributes to environmental sanitation to a high extent and a very high extent, respectively, resulting in a mean value of 2.04, which falls below the acceptable benchmark. Overall, two out of the three statements had mean values exceeding 2.5, while only one statement fell below this threshold. According to the decision rule where a mean value above 2.5 is considered accepted and below 2.5 is rejected, the researcher concluded that 83.3% of host community executive members agreed that the companies under study are engaging in ethical social responsibility practices.

TREND ANALYSIS

Line graph are presented in Figure below to illustrate the trend exhibited by the selected variables in the study:

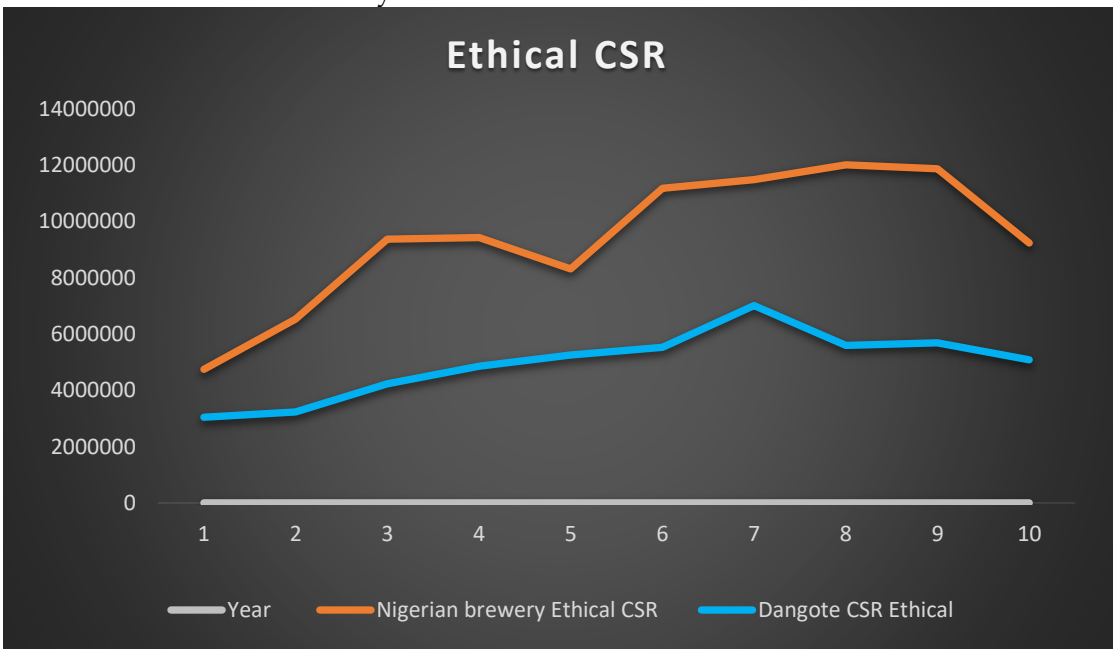


Fig 1: Ethical Social Responsibility Proxied by Amount Spend on Environmental waste Disposal Protection, Awareness against Pollution from the 2011 – 2020, as represented by 1 – 10 in the trend.

The trend analysis of ethical social responsibility indicated that the companies under study contributed significant resources to ethical initiatives from 2011 to 2014. However, in 2015, Nigerian Brewery experienced a drastic decline in its contributions to ethical responsibility. Between 2016 and 2019, both manufacturing companies allocated substantial funds for these efforts. Notably, Dangote Cement Plc reached its peak donation in 2017, amounting to 7,011,967, while Nigerian Brewery made its highest contribution in 2018, totaling 12,010,770. This data suggests that the companies consistently supported ethical values throughout the analyzed period from 2011 to 2020.

Test of Hypoheses

Ethical Social responsibility has no significant effect on market share of Dangote Cement and Nigerian Breweries Plc.

Table 3: Simple Linear Regression Analysis Result of the Effect of Ethical Social Responsibility on Market Share of Dangote Cement and Lafarge Cement Nigeria Plc

Variable	Parameters	Coefficient	Std error	Tcal – value
Constant	β_0	2.746	0.215	12.744***
Ethical Social responsibility (X)	β_1	1.572	0.367	4.288***
R-Square (R^2)		0.248		
Adjusted R – Square (R^{-2})		0.245		
F – Statistics		18.385		
F – Probability		0.000		
Durbin-Watson stat		1.858		

Decision Rule: If Fcal>Ftab accept the alternate and reject Null hypothesis. Otherwise accept the null hypothesis. *** (1%), ** (5%), and * (10%) denotes significance of coefficient at level, t-tab value = 1.965 df = 521Dependent Variable: marketshare (Y), Predictors: (Constant), ethicsCSR (X)

Source: SPSS Version 20 Computation

The estimated value of ethical social responsibility (X) was found to be statistically significant and positively correlated with the market share of Dangote Cement and Lafarge Cement Nigeria Plc at a 1% significance level. The coefficient for ethical social responsibility is 1.572, suggesting that each unit increase in ethical social responsibility practices integrated into business operations will result in a 1.572 increase in the market share of both Dangote Cement and Lafarge Cement Nigeria Plc. Statistically, the calculated value for ethical social responsibility was 4.288, while the tabulated value was 1.965. Since the calculated value exceeds the tabulated value in absolute terms, the null hypothesis was rejected in favor of the alternative hypothesis. This indicates that ethical social responsibility significantly affects the market share of Dangote Cement and Lafarge Cement Nigeria Plc. The

coefficient of multiple determination (R^2) was 0.248, which means that 24.8% of the variation in the dependent variable is explained by changes in the independent variable, leaving 75.2% unexplained by the stochastic variables in the model. Therefore, a 24.8% increase or positive changes in the market share of Dangote Cement and Lafarge Cement Nigeria Plc can be attributed to investments in ethical social responsibility.

The Durbin-Watson statistic was 1.858, which is close to 2.5, indicating no evidence of autocorrelation. Additionally, an F-statistic value of 18.385, which exceeds 1.965, was observed, accompanied by an F-probability value of 0.000—less than 0.05 (at a 95% confidence level). This indicates that the estimated regression model used in this study was statistically significant at the 5% level. Consequently, the researcher rejected the null hypothesis and accepted the alternative hypothesis, affirming that ethical social responsibility has a significant effect on the market share of Dangote Cement and Lafarge Cement Nigeria Plc in the study area.

Discussion of Results

Ethical Social Responsibility has significant effect on market share of Dangote Cement and Lafarge Cement Nigeria Plc

The estimated value of ethical social responsibility (X) was found to be statistically significant and positively correlated with the market share of Dangote Cement and Lafarge Cement Nigeria Plc at the 1% level. The coefficient for ethical social responsibility is 1.572, suggesting that a one-unit increase in the integration of ethical social responsibility into business operations will result in a 1.572 increase in the market share of both Dangote Cement and Lafarge Cement Nigeria Plc. Statistically, the calculated value for ethical social responsibility was 4.288, compared to a tabulated value of 1.965. Since the calculated value exceeds the tabulated value in absolute terms, we reject the null hypothesis in favor of the alternative hypothesis, thereby indicating that ethical social responsibility significantly impacts the market share of Dangote Cement and Lafarge Cement Nigeria Plc.

These findings align with the research conducted by Muchiri, Okumu, and Kiflemariam (2019), which explored the effects of corporate social responsibility on organizational performance in the context of the Industrial and Commercial

Development Corporation. Their study concluded that environmental conservation, philanthropic corporate social responsibility, and ethical corporate social responsibility have a positively significant effect on organizational performance. Similarly, Chebet and Muturi (2018) examined the impact of corporate social responsibility (CSR) on organizational performance, revealing that ethical activities strongly contribute to improved organizational outcomes in the current context. Furthermore, the study by Lugman, Azam, and Aamir (2018) investigated the relationship between corporate social responsibility and total quality management (TQM) and its effects on organizational performance. Using structural equation modeling on 250 completed questionnaires from pharmaceutical companies in Pakistan, their findings indicated that social responsibility is significantly linked to the integration of ethical social responsibility within quality management programs.

Godfrey and Johnbosco (2016) conducted research on business ethics and corporate social responsibility for business success and growth, employing a qualitative research method. Their findings revealed that business ethics and corporate social responsibility are crucial for organizational growth and success, leading to positive employee relations, enhanced customer loyalty, and stronger community relations and public image. Moreover, Tomba and Sanjoy (2015) examined the role of ethics in corporate social responsibility using quantitative analyses. Their findings highlighted that ethical corporate social responsibility is essential in decision-making across all aspects of corporate life and contributes significantly to the acceleration of the organizational development process.

Conclusion and Recommendations

Conclusion

The empirical findings indicate that ethical social responsibility significantly impacts the market share of both Dangote Cement and Lafarge Cement Nigeria Plc. The growth of a business organization is closely linked to its commitment to sound corporate social responsibility, which helps balance organizational activities with societal needs. An organization's performance is often influenced by the ethical climate it fosters. Corporate social responsibility cultivates this ethical environment, reflecting the collective moral reasoning of the organization

and the public. Consequently, a strong ethical climate provides employees with a solid foundation for addressing moral issues.

Recommendations

The following recommendations are proposed based on the findings of this study:

1. Organizations should align their operations with national policies that emphasize transparency and a commitment to public welfare. This approach will facilitate the production of environmentally friendly products while ensuring product safety and fairness. By doing so, organizations can uphold their corporate social responsibility, benefiting key stakeholders and enhancing shareholder wealth.
2. Management in both organizations should prioritize ethical social responsibility by striving for maximum satisfaction among host communities, which are also significant stakeholders. Maintaining a positive relationship between these communities and business operations is essential for long-term success.

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