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Corporate Social Responsibility Practices, Brand Reputation Management and Stakeholders' Perception of Telecommunications Industry in Nigeria

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Abstract

Corporate Social Responsibility (CSR) has increasingly become a strategic approach through which organisations manage stakeholder relationships and build reputational awareness. The research examined the relationship between CSR and brand reputation in the Nigerian telecommunications industry, with particular attention to stakeholder perception as a moderating variable. The study was anchored on Stakeholder Theory. A mixed method research design was adopted for the empirical study, thereby combining both the quantitative and qualitative method to provide a robust analysis. The research instruments were structured questionnaire and in-depth interview. The population of the study comprised adult telecommunications subscribers in Nigeria who had sufficient experience with their network provider to evaluate its CSR activities and reputation. Multistage sampling procedure was adopted to select the participants. 141 respondents participated in the study. Data were analysed using descriptive statistics, reliability analysis, correlation, multiple regression, and moderation procedures. $R = 0.744$; $R^2 = 0.554$; *Adjusted* $R^2 = 0.538$; $F(4,114) = 35.334$, $p < 0.001$. *The regression model was statistically significant and explained approximately 55.4% of the variation in brand reputation. The findings revealed that corporate social responsibility has a statistically significant positive effect on brand reputation. This relationship was moderated by stakeholder perception, indicating that the effectiveness of corporate social responsibility depends largely on how stakeholders interpret and evaluate corporate actions. Furthermore, transparency and authenticity emerged as the sub-variables that enhance the credibility and impact of corporate social responsibility initiatives. Conversely, inconsistencies between communicated and actual practices lead to reputational vulnerability and stakeholder skepticism. The research also offered practical insights for managers, emphasizing the need for strategic alignment between corporate social responsibility initiatives and organizational values. However, the study concluded that corporate social responsibility, when implemented authentically and communicated transparently, serves as a powerful mechanism for sustaining competitive advantage through enhanced brand reputation.*

Keywords: *Corporate Social Responsibility; Brand Reputation; Stakeholder Perception; Transparency; Authenticity; Telecommunications.*

1.0 Introduction

Brand reputation has increasingly assumed strategic importance as one of the most valuable intangible assets of contemporary organisations. The rapid expansion of digital communication, social media engagement, stakeholder activism, and heightened expectations of corporate accountability has fundamentally altered the manner in which organisations are evaluated. Beyond financial performance and market position, stakeholders increasingly consider the social, environmental, ethical, and governance practices of organisations when forming judgments about their credibility and overall standing. In this context, corporate social responsibility (CSR) has become an important strategic mechanism through which organisations demonstrate their commitment to the interests of stakeholders and the broader society. Corporate social responsibility extends beyond philanthropic contributions to encompass an organisation's responsibility for the social and environmental consequences of its operations, as well as its commitment to ethical business practices and sustainable value creation. When CSR activities are consistently implemented and effectively aligned with stakeholder expectations, they can strengthen perceptions of organisational legitimacy, credibility, and trustworthiness. Such perceptions are particularly important for brand reputation because stakeholders often evaluate a brand not only by the quality of its products or services, but also by the values and principles reflected in its corporate conduct. Consequently, CSR has progressively moved from being regarded as a peripheral or discretionary organisational activity to becoming an integral component of strategic management and reputation building.

Past researches in existing literature had revealed that responsible corporate conduct can influence consumer attitudes, customer loyalty, corporate credibility, stakeholder trust, and other outcomes that contribute to a favourable reputation. Stakeholders who perceive an organisation as socially responsible are more likely to associate the brand with positive values and to develop stronger confidence in its products, services, and corporate intentions. However, the reputational benefits of CSR are not automatic. They depend substantially on the extent to which stakeholders perceive CSR initiatives as genuine, transparent, consistent, and relevant to societal needs. Where corporate claims are perceived to be exaggerated, inconsistent with actual practices, or primarily motivated by publicity, CSR initiatives may produce scepticism and weaken rather than strengthen organisational reputation. The strategic relevance of CSR is therefore particularly evident in contemporary business environments where information is readily accessible and stakeholder opinions can be rapidly communicated across digital platforms. Organisations are increasingly required not merely to undertake socially responsible activities, but also to demonstrate the authenticity, transparency, and measurable impact of such activities. Effective CSR consequently provides an avenue for organisations to build meaningful stakeholder relationships, reinforce corporate legitimacy, differentiate their brands, and sustain a favourable reputation over time. The relationship between CSR and brand reputation is thus an important area of strategic inquiry, particularly within industries where organisations have extensive and continuous interactions with consumers and other stakeholders.

Statement of the Problem

Despite the increasing adoption of corporate social responsibility initiatives by organisations, the implementation of CSR does not invariably translate into improved brand reputation. Many organisations continue to experience difficulties in converting CSR investments into sustained stakeholder trust, favourable public perception, and strong brand credibility. This situation raises concerns about the effectiveness of CSR as a strategic instrument for reputation management and suggests that the mere existence of CSR programmes may be insufficient to generate positive reputational outcomes. One major concern relates to the perceived authenticity of corporate social responsibility activities. Stakeholders may question CSR initiatives when there is a noticeable gap between an organisation's public claims and its actual practices. In such circumstances, CSR communication may be interpreted as an attempt to enhance corporate image rather than as evidence of genuine commitment to social and environmental responsibilities. Similarly, inadequate disclosure of CSR activities, limited transparency regarding their outcomes, and communication that focuses disproportionately on organisational achievements may reduce stakeholder confidence and create perceptions of insincerity. These concerns become more significant in an environment where stakeholders have greater access to corporate information and can independently assess organisational claims.

The challenge is further complicated by differences in stakeholder expectations and by the institutional and socio-economic conditions within developing economies. Stakeholders may attach different meanings and priorities to corporate responsibility depending on prevailing social values, community needs, regulatory conditions, and economic circumstances. Consequently, CSR initiatives that are considered appropriate or valuable by an organisation may not necessarily correspond with the expectations of the communities, consumers, employees, regulators, and other stakeholders whose perceptions influence brand reputation. Weak institutional structures, inconsistent regulatory enforcement, limited disclosure practices, and resource constraints may further affect the implementation and credibility of CSR programmes. Another important problem concerns the limited understanding of the processes through which CSR translates into brand reputation. Although previous studies have established associations between CSR and favourable organisational outcomes, there remains a need for deeper empirical examination of the factors that determine whether CSR produces positive reputational effects. In particular, stakeholder perception, transparency, trust, and authenticity may influence how CSR initiatives are interpreted and whether they ultimately enhance or undermine brand reputation. Without a clear understanding of these relationships, organisations may invest substantial resources in CSR programmes without achieving the intended strategic and reputational benefits.

The foregoing challenges create a significant gap between the growing emphasis on corporate social responsibility and the achievement of sustainable brand reputation. Addressing this gap requires a systematic examination of how CSR practices are perceived by stakeholders, the extent to which organisations communicate and demonstrate their social responsibilities transparently, and the role of authenticity in shaping reputational outcomes. A rigorous investigation of these issues is therefore necessary to establish how corporate social responsibility can be effectively integrated into brand reputation management and how organisations can align their CSR practices with stakeholder expectations to achieve credible, sustainable, and mutually beneficial outcomes.

Research Hypotheses

H_{01}: Corporate social responsibility practices have no significant effect on brand reputation management in the Nigerian telecommunications industry.

H_{02}: Corporate social responsibility authenticity has no significant effect on brand reputation management in the Nigerian telecommunications industry.

H_{03}: Stakeholders' perception does not significantly moderate the relationship between corporate social responsibility practices and brand reputation management in the Nigerian telecommunications industry.

2.0 Literature Review

2.1 Corporate Social Responsibility

Corporate Social Responsibility (CSR) has assumed increasing significance in contemporary business practice. Whereas CSR was traditionally associated primarily with corporate philanthropy, it is now increasingly regarded as a strategic organisational function with implications for corporate legitimacy, competitiveness, stakeholder trust and long-term reputation. Latapí Agudelo (2019) observes that CSR has evolved from voluntary goodwill initiatives into a more strategic approach concerned with organisational sustainability and long-term survival. Similarly, Eccles et al. (2020) note that the growing prominence of Environmental, Social and Governance (ESG) reporting has reinforced the strategic relevance of CSR, as organisations are increasingly expected to disclose information concerning environmental practices, labour policies, diversity initiatives and governance structures. Carroll's (2021) conceptualisation of corporate responsibility identifies four principal dimensions of corporate obligations: economic, legal, ethical and philanthropic responsibilities. Although this framework remains influential, contemporary business environments have introduced additional concerns, including climate change, technological transformation, increased stakeholder activism and heightened expectations regarding corporate accountability. Consequently, organisations are increasingly assessed not only on their financial performance but also on the manner in which they manage environmental, social and governance-related responsibilities.

Some past empirical evidences indicated a positive relationship between CSR and organisational outcomes. Ali et al. (2023), in a study published in Frontiers in Psychology, found that CSR significantly influences corporate reputation and organisational citizenship behaviour, with organisational culture playing an important mediating role. Similarly, Lin's (2024), opinion about Corporate Social Responsibility and Environmental Management, reported that CSR contributes positively to corporate reputation by strengthening stakeholder trust, while competitive actions and innovation can further reinforce this relationship. These findings suggest that CSR extends beyond philanthropic responsibility and can contribute to the development of stronger stakeholder relationships and favourable organisational evaluations. Despite the potential benefits of CSR, questions remain regarding the extent to which CSR initiatives genuinely reflect organisational responsibility. Delmas (2021) cautions that some organisations may engage in symbolic CSR activities primarily to enhance their public image without making corresponding changes to their actual practices. Where there is a significant discrepancy between CSR communication and organisational conduct, stakeholders may become sceptical of the organisation's motives. Consequently, the reputational benefits associated with CSR are likely to be more sustainable where corporate claims are supported by transparent and demonstrable actions.

2.2 Transparency

Transparency refers to the extent to which an organisation openly communicates information concerning its operations, decisions and social activities. It is an important dimension of responsible corporate behaviour because stakeholders require credible information to assess whether an organisation is acting consistently with its stated values and obligations. Schnackenberg (2021) argues that transparency reduces uncertainty and enhances stakeholder confidence by making relevant organisational information more accessible and understandable.

Organisations communicate their CSR activities through various channels, including annual reports, sustainability reports, corporate websites, social media platforms and community engagement programmes. Connelly et al. (2011) explain that organisations disclose information partly to reduce information asymmetry and influence stakeholders' perceptions of organisational behaviour. In competitive markets, regular and credible sustainability communication can therefore provide stakeholders with evidence of an organisation's commitment to responsible business practices.

Empirical evidence supports the importance of transparency in shaping organisational outcomes. Rashid et al. (2022) found that effective CSR contributes to favourable corporate perceptions, with stakeholder trust playing an important role in this relationship. Similarly, Wan Afandi et al. (2023) emphasised the importance of honesty and clarity in organisational communication. The increasing use of social media has further intensified expectations for corporate transparency, as stakeholders can obtain and share information about organisational activities almost instantaneously. The Edelman Trust Barometer (2023) similarly reports increasing public scrutiny of organisational conduct.

However, transparency does not imply indiscriminate disclosure of all organisational information. Excessive or poorly managed disclosure may expose organisational weaknesses or generate unintended reputational consequences. Transparency is therefore most effective when it is supported by accurate information, organisational effectiveness and consistency between communication and actual corporate behaviour.

2.3 Authenticity

Authenticity concerns stakeholders' perceptions of whether an organisation's CSR activities are genuine, sincere and consistent with its underlying values rather than primarily motivated by reputational considerations. Song and Dong (2023) explain that perceived authenticity helps stakeholders determine whether organisations undertake CSR activities because of a genuine concern for social well-being or principally to improve their public image. Stakeholders increasingly evaluate whether an organisation's CSR commitments correspond with its broader corporate conduct. Mäncher et al. (2023) suggest that inconsistencies between CSR claims and actual organisational behaviour can cause stakeholders to perceive CSR initiatives as symbolic or insincere. Conversely, when CSR activities are perceived as genuine and consistent with organisational values, they are more likely to strengthen stakeholder confidence.

Empirical studies also demonstrate the relevance of authenticity to organisational outcomes. Lee and Jeong (2022) found that authentic CSR initiatives can enhance brand trust and contribute to long-term organisational outcomes. Song and Dong (2023) similarly reported that perceived sincerity in CSR can reduce consumer scepticism and strengthen perceptions of organisational reliability. Authenticity is particularly relevant in industries that experience considerable public visibility and stakeholder scrutiny, including the telecommunications industry. Issues such as network disruptions, service failures, customer complaints and employee-related concerns can rapidly influence public perceptions of telecommunications companies. Consequently, CSR initiatives are more likely to contribute positively to corporate reputation when they are consistent with the organisation's actual conduct. Maintaining such consistency may nevertheless be challenging, particularly for organisations operating across diverse cultural and geographical environments.

2.4 Brand Reputation

Brand reputation refers to stakeholders' overall assessment of an organisation based on its historical conduct, communication, service quality, social responsibility and ethical behaviour. It represents an important intangible organisational asset because stakeholders develop perceptions of organisations over time through their experiences and observations of corporate behaviour. Fombrun et al. (2015) describe corporate reputation as one of the most valuable intangible assets available to organisations. A favourable reputation can provide important strategic benefits, including customer loyalty, investor confidence, employee commitment and improved organisational competitiveness. Reputation is consequently not determined by isolated corporate actions but develops cumulatively through the interaction between organisational behaviour, stakeholder experiences and corporate communication.

Brand reputation is particularly important in the telecommunications sector because customers interact frequently with network providers and can readily share their experiences through digital and social media platforms. Service disruptions, customer complaints and perceived failures in corporate responsibility can therefore attract widespread public attention. The Edelman Trust Barometer (2023) highlights the increasing level of public scrutiny directed towards organisational behaviour. CSR can contribute to the development and maintenance of a favourable brand reputation. Lin (2024) found that organisations that actively engage in CSR may enjoy reputational benefits because stakeholders increasingly consider the ethical and social consequences of corporate behaviour when evaluating organisations. However, Delmas (2021) cautions that reputational gains can deteriorate rapidly when stakeholders identify inconsistencies between CSR communication and actual organisational practices. This suggests that the reputational value of CSR depends substantially on the credibility, transparency and authenticity of the initiatives undertaken.

2.5 Stakeholders' Perception

Contemporary scholarship conceptualises CSR as a multidimensional construct involving environmental sustainability, ethical conduct and social engagement. Recent empirical evidence indicates that responsible corporate practices can contribute to brand equity, consumer trust and long-term organisational performance. Stakeholder theory provides a useful framework for explaining these relationships because it emphasises the need for organisations to recognise and respond to the expectations of diverse stakeholder groups. Within the context of the present study, stakeholders' perceptions are important because they influence how telecommunications companies are evaluated. CSR can serve as a mechanism through which organisations establish and maintain relationships with customers and other stakeholder groups. Stakeholders who perceive CSR initiatives as relevant, transparent and authentic may develop more favourable evaluations of the organisation and its brand.

2.6 Theoretical Framework

2.6.1 Stakeholder Theory

Stakeholder Theory provides the principal theoretical foundation for this study. The theory holds that organisations create and sustain value through relationships with multiple stakeholder groups rather than through exclusive attention to shareholders. These stakeholder groups may include customers, employees, suppliers, government agencies, regulators and communities affected by organisational activities. In the context of the present study, telecommunications subscribers and other relevant stakeholder groups constitute important evaluators of telecommunications companies' CSR practices. Organisations are therefore expected to consider the legitimate interests and expectations of these groups when formulating and implementing CSR initiatives. CSR is consequently expected to influence brand reputation when stakeholders perceive corporate conduct as responsive to legitimate social and environmental expectations.

However, this study was anchored on the Stakeholder Theory. This is because the relevance of Stakeholder Theory to this research lies in its explanation of how responsible organisational behaviour can influence stakeholder evaluations. When telecommunications companies demonstrate concern for stakeholders through responsible practices, transparent communication and authentic social engagement, they may strengthen stakeholder relationships and consequently enhance their brand reputation.

2.6.2 Signalling Theory

Signalling Theory complemented Stakeholder Theory by explaining how organisations communicate information to stakeholders in situations characterised by information asymmetry. Stakeholders may not have direct access to all information concerning an organisation's internal practices and therefore rely on observable signals to form judgements about organisational behaviour. Signalling theory further explains the relationship between CSR communication and stakeholder perception. Organisations can use CSR disclosures, sustainability reports, public campaigns and community initiatives to communicate information about their values, priorities and organisational conduct. Such signals may reduce information asymmetry and influence stakeholder evaluations. However, the effectiveness of these signals depends largely on their credibility and consistency with observable organisational behaviour. Recent research further emphasised the importance of authenticity and transparency in CSR. Stakeholders are increasingly able to distinguish between substantive CSR initiatives and symbolic activities. Where CSR claims are perceived as symbolic or misleading, organisations may experience scepticism and reputational consequences. Conversely, transparent, consistent and authentic CSR communication can strengthen stakeholder trust and contribute to favourable perceptions of the organisation.

CSR reports, sustainability disclosures, public campaigns and community development initiatives can serve as organisational signals concerning corporate values and conduct. Such signals can influence stakeholders' perceptions and contribute to the development of organisational reputation. However, signals are more likely to be effective when they are credible, consistent and supported by observable corporate behaviour. The relevance of Signalling Theory to this study is particularly evident in relation to transparency and authenticity. Where CSR communication accurately reflects organisational practices, stakeholders may interpret the communication as a credible indication of corporate responsibility. Conversely, discrepancies between CSR claims and actual behaviour may weaken the credibility of organisational signals and undermine stakeholder trust. Tu et al. (2024) similarly demonstrate the strategic importance of CSR communication and disclosure in influencing stakeholder trust and supporting trust repair.

Moreover, Stakeholder Theory and Signalling Theory provide complementary explanations for the relationship between CSR practices, stakeholders' perception, authenticity, transparency and brand reputation in the Nigerian telecommunications industry.

3.0 Methodology

The study adopted a mixed-method research design, integrating quantitative and qualitative approaches. The mixed-method design was considered appropriate because the study sought to examine respondents' perceptions of Corporate Social Responsibility (CSR), transparency, authenticity, stakeholders' perception and brand reputation while also obtaining qualitative insights into the experiences and views of relevant participants. The quantitative component provided measurable evidence concerning the relationships among the study variables, whereas the qualitative component provided further insight into how respondents understood and experienced CSR practices within the telecommunications industry. The combination of both approaches therefore provided a broader basis for examining the relationship between CSR and brand reputation.

The population of the study comprised adult telecommunications subscribers in Nigeria who had sufficient experience with their respective network providers to evaluate their CSR activities and brand reputation. The study focused on subscribers of Airtel, 9Mobile/T2, Globacom and MTN. According to the Nigerian Communications Commission's April 2026 industry statistics, the combined number of active subscriptions across the four telecommunications networks was 187,778,055. This population constituted the basis for identifying eligible respondents for the study.

A multistage sampling procedure was adopted for the study. The procedure enabled the researchers to progressively narrow the large study population into manageable sampling units before selecting the final respondents. At the first stage, selected states were drawn from the South-West geopolitical zone. At the second stage, Local Government Areas (LGAs) were selected from the chosen states. At the final stage, respondents were approached within identified communities using a convenience sampling technique. Telecommunications networks constituted the principal strata, after which eligible adult subscribers were approached through appropriate customer contact points and online channels. To participate in the study, respondents were required to be current users of a telecommunications network and to have sufficient experience with their service provider to assess its CSR activities and reputation.

Two instruments were employed for data collection: a structured questionnaire administered through Google Forms and an in-depth interview guide. The questionnaire was structured using a five-point Likert scale. The study constructs CSR, stakeholders' perception, transparency, authenticity and brand reputation were each represented by five measurement items. Respondents indicated their degree of agreement with each statement using the following response categories: Strongly Agree (SA), Agree (A), Undecided (U), Disagree (D) and Strongly Disagree (SD). The use of a five-point Likert scale was considered appropriate because it provides respondents with a clear and relatively straightforward means of expressing the extent to which they agree or disagree with statements relating to the study variables. The questionnaire was administered electronically through Google Forms. The qualitative component involved in-depth interviews. The interviews were conducted to obtain additional explanations and perspectives that could complement the quantitative findings and provide a deeper understanding of respondents' views concerning CSR and brand reputation.

A total of 141 participants took part in the study. Of this number, 125 respondents completed the questionnaire administered through Google Forms, while 16 participants were engaged through in-depth interviews. Participants were selected based on their eligibility as adult subscribers with current experience using a telecommunications network. Their experience with their respective network providers enabled them to provide informed assessments of CSR practices, stakeholder-related issues, transparency, authenticity and brand reputation. The questionnaire was made available to eligible telecommunications subscribers reached through appropriate customer contact points and online channels. Qualitative data were obtained through in-depth interviews with selected participants.

Data Analysis

The quantitative data were analysed using descriptive statistics, Cronbach's alpha reliability analysis, Pearson Product-Moment Correlation, and multiple regression analysis. These techniques were employed to examine the characteristics of the data, assess the internal consistency of the measurement items and determine the relationships among the study variables. Moderation analysis was conducted by mean-centring the predictor and moderator variables before creating their interaction term. The explanatory variables in the model were CSR practices and CSR authenticity, while stakeholders' perception served as the moderating variable and brand reputation constituted the dependent variable.

The interaction term, CSR practices × stakeholders' perception, was included in the model to determine whether stakeholders' perception significantly moderates the relationship between CSR practices and brand reputation. The interaction variable was generated after mean-centring the constituent predictor and moderator variables. The qualitative data obtained from the in-depth interviews were analysed thematically to identify recurring patterns and relevant themes emerging from participants' responses. The qualitative findings were used to complement and provide contextual understanding of the quantitative results.

Demographic Characteristics of Respondents

Variable	Category	Frequency	Percentage (%)
Gender	Male	52	43.3
	Female	68	56.7
Age	18–27 years	63	52.1
	28–37 years	12	9.9
	38–47 years	16	13.2
	48–57 years	18	14.9
	58 years and above	12	9.9
Educational qualification	Secondary School	5	4.1
	OND/NCE	2	1.7
	HND/Bachelor's Degree	71	58.7
	Postgraduate Degree	32	26.4
	Other	9	7.4
Primary network used	MTN	67	55.8
	Airtel	12	10.0
	Glo	11	9.2
	MTN/Glo	8	6.7
	MTN/Airtel	8	6.7
	MTN/Airtel/Glo	6	5.0
	Other combinations	8	6.7
Length of usage	Less than 2 years	3	2.5
	2–4 years	20	16.5
	5–7 years	30	24.8
	8 years and above	68	56.2

Source: Researchers' Field Work, 2026

The respondents were predominantly female, representing 56.7% of valid responses, while males constituted 43.3%. Respondents aged 18–27 years constituted the largest age group, accounting for 52.1%. Respondents with HND/Bachelor's degrees formed the largest educational category at 58.7%. MTN was the most frequently reported primary network, accounting for 55.8%. In addition, 56.2% of respondents had used their current telecommunications network for eight years or more.

Descriptive Statistics

Variable	N	Mean	Standard deviation
CSR practices	121	3.34	0.84
Stakeholders' perception	121	3.5	0.76
CSR authenticity	119	3.36	0.85
Brand reputation	119	3.65	0.85

Source: Researchers' Field Work, 2026

The mean scores were above the neutral midpoint of 3.00, indicating generally favourable responses. Brand reputation recorded the highest mean score (3.65), followed by stakeholders' perception (3.50).

Reliability Analysis

Construct	Number of items	Cronbach's alpha
CSR practices	5	0.868
Stakeholders' perception	5	0.904
CSR authenticity	5	0.903
Brand reputation	5	0.904

Source: Researchers' Field Work, 2026

The Cronbach's alpha coefficients range from 0.868 to 0.904, indicating high internal consistency among the measurement items.

Correlation Analysis

Variables	CSR Practices	CSR Authenticity	Stakeholders' Perception	Brand Reputation
CSR practices	1.000	.727	.778	.569
CSR authenticity	.727	1.000	—	.718
Stakeholders' perception	.778	—	1.000	—
Brand reputation	.569	.718	—	1.000

Source: Researchers' Field Work, 2026

CSR practices were positively correlated with brand reputation ($r = .569$), while CSR authenticity demonstrated a relatively strong positive relationship with brand reputation ($r = .718$). CSR practices were also strongly and positively associated with stakeholders' perception ($r = .778$).

Multicollinearity Diagnostics

Predictor	Tolerance	VIF
CSR practices	0.362	2.761
CSR authenticity	0.325	3.077
Stakeholders' perception	0.265	3.766
CSR practices × stakeholders' perception	0.898	1.113

Source: Researchers' Field Work, 2026

The VIF values range from 1.113 to 3.766 and are below the commonly applied threshold of 5.00. The tolerance values are also above 0.20. The model therefore does not exhibit problematic multicollinearity.

Regression Analysis

Predictor	B	Standardised β	T	Sig.
Constant	1.752	—	4.803	<0.001
CSR practices	0.011	0.011	0.106	0.916
CSR authenticity	0.556	0.562	5.120	<0.001
Stakeholders' perception	0.238	0.216	1.782	0.077
CSR practices × stakeholders' perception	0.066	0.082	1.246	0.215

Source: Researchers' Field Work, 2026

$R = 0.744$; $R^2 = 0.554$; Adjusted $R^2 = 0.538$; $F(4,114) = 35.334$, $p < 0.001$.

The regression model is statistically significant and explains approximately 55.4% of the variation in brand reputation. CSR authenticity is the only statistically significant predictor in the final model ($\beta = 0.562$, $p < 0.001$). CSR practices do not have a statistically significant independent effect after the other variables are controlled. The interaction between CSR practices and stakeholders' perception is positive but statistically insignificant ($\beta = 0.082$, $p = 0.215$).

ANOVA

Source	Sum of squares	df	Mean square	F	Sig.
Regression	46.653	4	11.663	35.334	<0.001
Residual	37.630	114	0.330		
Total	84.282	118			

Source: Researchers' Field Work, 2026

The ANOVA result indicates that the overall regression model is statistically significant, $F(4,114) = 35.334$, $p < 0.001$. The significance of the overall model was distinguished from the significance of individual predictors.

Hypotheses Testing

Hypothesis	**β**	**p-value**	**Decision**
H_{01}: CSR practices have no significant effect on brand reputation	0.011	0.916	Accepted
H_{02}: CSR authenticity has no significant effect on Brand reputation management	0.562	<0.001	Rejected
H_{03}: Stakeholders' perception does not significantly moderate the relationship between CSR practices and brand reputation management	0.082	0.215	Accepted

Source: Researchers' Field Work, 2026

4.0 Discussion of Findings

The study examined the relationship between corporate social responsibility and brand reputation in the Nigerian telecommunications industry, focusing specifically on CSR practices, CSR authenticity and the moderating role of stakeholders' perception. The findings indicated that the explanatory variables jointly provide a significant explanation of variations in brand reputation. The regression model accounted for 55.4% of the variance in brand reputation, indicating considerable explanatory capacity.

The first hypothesis examined whether CSR practices significantly influence brand reputation. The result indicated that CSR practices do not have a statistically significant independent effect on brand reputation when CSR authenticity, stakeholders' perception and the interaction term were considered simultaneously. Although CSR practices were positively correlated with brand reputation at the bivariate level, the relationship was not statistically significant in the full regression model. This suggests that the existence of CSR activities alone may not be sufficient to enhance the reputation of telecommunications companies.

The finding may be explained by the possibility that stakeholders evaluate CSR activities according to their perceived substance, credibility and consistency rather than simply according to the presence of CSR programmes. Evidence from Nigerian research has reported positive relationships between CSR practices and reputation in some contexts, although differences in sector, measurement and model specification may account for divergent results.

The second hypothesis addressed CSR authenticity. CSR authenticity has a strong and statistically significant positive effect on brand reputation ($\beta = 0.562$, $p < 0.001$), and it was the strongest significant predictor in the model. The result indicated that stakeholders are more likely to associate CSR with favourable brand reputation when activities are perceived as genuine, consistent with organisational values and motivated by substantive social considerations. Previous research on CSR authenticity similarly indicated that perceived genuineness, congruence, transparency and commitment are important in shaping stakeholder responses to CSR.

The third hypothesis examined whether stakeholders' perception moderates the relationship between CSR practices and brand reputation. The interaction effect was positive but statistically insignificant ($\beta = 0.082$, $p = 0.215$). This finding should not be interpreted to mean that stakeholders' perception is irrelevant to CSR or reputation. Rather, the evidence indicated that its role as a moderator of the particular relationship examined in this study was not statistically established. Previous Nigerian telecommunications research has demonstrated associations between CSR activities and stakeholders' perceptions, but the present study investigated a different proposition: whether stakeholder perception alters the strength of the CSR practices and brand reputation relationship.

In general, the findings indicated that CSR authenticity is more consequential for brand reputation than CSR practices considered in isolation. Telecommunications companies seeking reputational benefits from CSR should therefore focus on the credibility, consistency and substantive social value of their initiatives rather than relying principally on the existence or promotion of CSR programmes.

Qualitative Method (Key In-depth Interview)

The qualitative component of the study explored stakeholders' experiences and perceptions of corporate social responsibility initiatives and their implications for brand reputation in the Nigerian telecommunications industry. An in-depth interview was conducted; 16 participants were interviewed across South West Nigeria. The analysis was based on interview responses and is presented thematically below.

Respondent 1 - *Banker, Lagos | MTN subscriber for 7 years*

"I work in a bank, so I do notice when companies talk about their CSR work. From what I've seen, MTN is quite active, especially in education. I know about their scholarships and the science grants they give to students. I think it's a good effort, but I sometimes wonder how much they spend on the actual programme compared to how much they spend just advertising it. The scholarship programme is the one I rate highest. It has been running for many years, not just a one-time thing. My younger cousin benefited from a similar telecom scholarship, and it really helped reduce the money pressure on our family during his university days. That kind of long, steady programme feels more real to me than a one-day donation that gets a lot of press and then nothing more".

Respondent 7 - *An Entrepreneur, Lagos | Airtel subscriber for 8 years*

"*Running my own business, I try to watch what the big telecom companies do for CSR, partly because it sometimes overlaps with opportunities for small businesses. I know Airtel has sponsored football and some farming projects, but their community work hasn't been very visible to someone in my position. It hasn't changed my opinion much. As a business owner, what shapes my view of Airtel every day is whether my calls connect when clients or suppliers call me, and whether my data holds up when I need to make transactions or stay in touch".*

Respondent 8 — *Medical Doctor | Abeokuta, Ogun State | Airtel subscriber for 7 years*

As a doctor, I naturally notice CSR that touches health. I know Airtel has done some health outreach before, including help for a few health centres, though nothing I've seen directly here in Abeokuta. I've also read that they support farming and small businesses. Any donation of medical equipment or health screening exercise stands out most to me, since I know firsthand how much even basic equipment can help in facilities that lack resources. Even a small contribution can make a real difference to patients.

Respondent 11 — *University Undergraduate | Ibadan, Oyo State | Glo subscriber for 3 years*

"I know about Glo's CSR mostly through their scholarship scheme, which is quite popular among students. A lot of us on campus talk about it, especially final year students looking for sponsorship. Definitely the scholarship and bursary support for students. Some of my coursemates applied, and a couple got selected, which really helped reduce their money worries for the semester. It makes me see them more favourably compared to other networks, since they invest in people of my age going through school. But when the network is slow during exams while I'm trying to submit assignments online, that goodwill drops fast."

Thematic Analysis

Perceived Value and Relevance of CSR Initiatives

One of the major issues that emerged from the interview responses was how respondents perceived the value and relevance of Corporate Social Responsibility (CSR) initiatives carried out by telecommunication companies in Nigeria. Most of the participants acknowledged that the companies were involved in different CSR activities, particularly in areas such as education, healthcare, digital skills development, support for small businesses, agriculture, and community development. However, respondents generally placed more value on CSR programmes that were long-term and well structured than on one-off donations or highly publicised events. Among MTN respondents, educational scholarships, digital skills training, and innovation programmes were often mentioned as some of the company's more meaningful initiatives. *Respondent 1*, for instance, explained that scholarship programmes that had been sustained over time appeared more genuine because they provided continued support to beneficiaries rather than temporary assistance. In the same vein, *Respondent 2* considered digital skills training important because of its relevance to the growing technological needs of young Nigerians.

Similar views were expressed by respondents who used Globacom. The company's scholarship programme was repeatedly identified as one of its most visible CSR initiatives. Participants believed that programmes that had been sustained over several years reflected a stronger commitment than occasional donations. *Respondent 11*, a university student, explained that the scholarship programme contributed positively to his perception of Glo because students could easily relate to it and, in some cases, directly benefit from it. Among Airtel respondents, health-related interventions, farming support, and small business programmes were seen as potentially useful. Nevertheless, many participants felt that these initiatives were not sufficiently visible or easily accessible. A similar situation was observed among 9mobile respondents. Some participants could recall health outreach programmes organised by the company in previous years, but they noted that recent CSR activities were less noticeable. Generally, the responses showed that stakeholders were more likely to appreciate CSR initiatives when such programmes addressed issues that were relevant to their personal lives, professions, or communities. CSR activities that had a direct and visible impact on people's lives appeared to generate stronger positive perceptions. This shows that relevance and accessibility are important factors in determining how stakeholders perceive CSR initiatives.

Service Quality as a Stronger Determinant of Brand Reputation

Another strong theme that emerged across the sixteen interviews was the belief that CSR alone could not determine the reputation of a telecommunication company. For most respondents, their everyday experience with a network had a greater influence on how they viewed the company. Issues such as network reliability, affordability of data, billing transparency, and customer service were considered more important in shaping brand reputation. Several respondents explained that CSR could improve their perception of a company, but poor service delivery could easily weaken the goodwill created by such initiatives. *Respondent 1*, for example, acknowledged that MTN's educational programmes created a positive impression of the company. However, she noted that network problems and data interruptions remained more important in her overall assessment because they affected her daily activities. *Respondent 2* expressed a similar view, stating that although MTN's digital skills programmes were commendable, the quality of network service mattered more because he depended on telecommunication services for his work.

The same pattern was observed among Airtel respondents. *Respondent 5* explained that CSR activities had little influence on his opinion of the company compared to whether his calls connected successfully and whether his data service was reliable. *Respondent 7*, an entrepreneur, also placed greater importance on reliable communication and the quick resolution of customer complaints because these issues directly affected his business operations.

Globacom respondents expressed similar concerns. Although the company's scholarship programme was widely recognised and appreciated, participants maintained that network performance and customer service remained more important in shaping their overall perception of the brand. *Respondent 11* explained that while the scholarship programme improved Glo's image among students, poor network performance during important academic activities could quickly affect the goodwill created by the programme. Among 9mobile respondents, service quality appeared to be an even greater concern. Participants referred to network reliability and the company's perceived operational challenges, explaining that the organisation's reputation depended largely on its ability to provide stable and dependable services. It showed that stakeholders primarily judged telecommunication companies based on their direct experiences as customers. CSR could contribute positively to reputation, but it could not completely make up for poor service delivery, this means that companies seeking to build and maintain a strong reputation need to combine meaningful social responsibility initiatives with consistent and reliable service.

Transparency and Communication of CSR Activities

The interviews also revealed the importance of transparency and effective communication in shaping stakeholder perceptions of CSR. Many respondents had limited knowledge of the CSR activities carried out by their respective telecommunication companies. Although some participants were aware of major programmes, they often lacked detailed information about the beneficiaries, funding, scale, outcomes, and long-term impact of such initiatives. A common concern was that companies appeared to focus more on publicising the launch of CSR programmes than communicating what happened after the projects had been implemented. Respondent 1 explained that she often came across photographs and announcements during CSR events but rarely saw information about the long-term results of the projects. She questioned whether scholarship beneficiaries eventually completed their education or whether equipment donated to communities remained useful after several years.

Respondent 2 also stressed the need for companies to provide clear data and evidence showing the impact of their CSR programmes. Similarly, *Respondent 4* raised concerns about the limited availability of independent verification of CSR outcomes. Among Airtel respondents, awareness of the company's CSR activities was particularly limited. *Respondent 5* explained that he often came across information about CSR programmes accidentally, either through radio announcements or through other people, rather than receiving information directly from the company. *Respondents 6, 7, and 8* also expressed concerns about the lack of detailed information regarding the beneficiaries and outcomes of CSR projects.

For Globacom respondents, the scholarship programme was relatively well known, but awareness of other CSR activities appeared to be low. *Respondent 10*, who operated in a rural business environment, stated that he knew very little about Glo's CSR programmes because such initiatives had not reached his community. The situation was even more noticeable among 9mobile respondents. Several participants stated that they were unaware of any recent CSR activities carried out by the company. For some of them, this lack of communication created uncertainty about the company's commitment and ability to engage in meaningful community development. These responses show that the existence of CSR programmes alone may not be enough to build stakeholder trust. When people have little information about how programmes are implemented or what they achieve, they may begin to question their credibility. Effective CSR communication should therefore go beyond publicity and provide stakeholders with clear and accessible information about the actual impact of such initiatives.

Authenticity and Perceived Motives Behind CSR

The issue of authenticity also emerged strongly from the interviews. A number of respondents questioned whether telecommunication companies engaged in CSR mainly because of genuine concern for society or because they wanted to improve their public image. Interestingly, most participants did not see the motives behind CSR as entirely positive or entirely negative. Rather, they believed that companies could pursue social benefits while also gaining reputational advantages. *Respondent 2,* for example, described MTN's CSR activities as a "genuine mix," explaining that programmes such as digital skills development required considerable investment but also gave the company significant public visibility. *Respondent 4* expressed a similar opinion, arguing that large telecommunication companies were under pressure to demonstrate social responsibility while also benefiting from the positive publicity associated with CSR. *Respondent 7*, an entrepreneur, also pointed out that businesses could create genuine value for society and still use such activities to strengthen their public image.

However, respondents became more suspicious when CSR announcements appeared to increase during periods of public criticism. Some MTN respondents observed that CSR communication sometimes became more visible when customers were complaining about issues such as data pricing, network problems, or service interruptions. This created the impression that CSR could sometimes be used to manage public criticism or repair the company's image. Airtel respondents also expressed concerns about CSR activities that appeared to be heavily focused on publicity. Respondent 5 believed that some of the company's CSR initiatives were mainly intended to improve its public image. At the same time, other participants acknowledged that even when companies had promotional motives, the communities involved could still benefit from the programmes.

Globacom's long-running scholarship programme was generally considered more authentic because of its consistency. Respondents believed that a programme sustained over several years was less likely to be merely symbolic. In contrast, the reduced visibility of CSR activities by 9mobile was interpreted by some respondents as a possible indication of declining commitment or limited organisational resources. From the responses, authenticity appeared to be closely linked to consistency, long-term commitment, and visible results. Stakeholders were more likely to consider CSR genuine when programmes were sustained over time and produced clear benefits for the people they were intended to serve.

Alignment Between CSR Communication and Actual Customer Experience

Another important issue that emerged from the interviews was the relationship between what telecommunication companies communicated through their CSR campaigns and the actual experiences of their customers. Several respondents pointed out contradictions between the caring and customer-focused image promoted by companies and their personal experiences with network problems, billing issues, rapid data depletion, and slow customer service. *Respondent 1*, for example, recalled situations where MTN promoted messages centred on customer care while subscribers were experiencing unexplained data deductions and network challenges. *Respondent 2* also observed a gap between the company's innovative and customer-centred advertisements and his personal experiences with confusing bills and delayed customer support. Similar concerns were raised by Airtel respondents. *Respondent 5* recalled seeing advertisements emphasising care for customers during periods when many subscribers were complaining about data-related issues. *Respondent 7* also described a situation where Airtel promoted support for Nigerian businesses while he personally experienced delays in resolving a billing problem.

Among Globacom respondents, the contradiction was not always directly experienced, but participants still recognised that service problems could weaken the positive image created by CSR activities. The scholarship programme, for instance, generated goodwill, but billing complaints and poor network performance could affect how customers viewed the company. The issue appeared to be particularly strong among 9mobile respondents. Several participants mentioned network problems, dropped calls, and slow customer service. For them, CSR messages could not significantly improve the company's reputation when basic services remained unreliable. The responses suggest that CSR communication needs to reflect the broader behaviour and performance of an organisation. When a company promotes values such as care, responsibility, and commitment but customers continue to experience poor service, such messages may be viewed as exaggerated or insincere. For CSR to contribute meaningfully to brand reputation, there must be some level of consistency between what the company communicates and what customers experience in their daily interactions with the organisation.

Stakeholder Expectations for More Inclusive and Impactful CSR

The final theme identified from the interviews was the expectation that CSR programmes should be more inclusive, accessible, and closely connected to the needs of different stakeholders. Many respondents believed that telecommunication companies should engage with customers and communities before deciding on the types of CSR programmes to implement. Some participants felt that existing CSR initiatives benefited only specific groups. For example, while scholarship programmes were appreciated by many respondents, some professionals and business owners felt that such initiatives did not address their immediate needs. Entrepreneurs suggested that telecommunication companies could provide more support through affordable business data packages, improved network coverage in business areas, and partnerships with small business groups. Students also expressed the need for more affordable and reliable internet services. *Respondent 11* suggested that Glo could complement its scholarship programme with student-friendly data plans so that a larger number of students could benefit from the company's support.

Healthcare professionals emphasised the need for more sustained partnerships with health facilities. Rather than occasional donations, they suggested that telecommunication companies could support long-term health programmes with clear and measurable outcomes. Respondents who lived or worked in rural areas also called for greater geographical inclusion. *Respondent 10* argued that both CSR programmes and network infrastructure should extend beyond major cities to rural communities where businesses and residents also faced significant challenges. Across the four networks, participants generally believed that CSR should be more closely connected to the everyday realities of stakeholders. They suggested that telecommunication companies could combine their social responsibility efforts with their core services by focusing on areas such as digital inclusion, affordable data, network accessibility, support for small businesses, education, healthcare, and rural connectivity.

Conclusion and Recommendations

The study investigated corporate social responsibility and brand reputation management in the Nigerian telecommunications industry, with emphasis on CSR practices, CSR authenticity and stakeholders' perception as a moderating variable. The empirical evidence indicates that the overall regression model is statistically significant and explains 55.4% of the variation in brand reputation. CSR practices do not have a statistically significant independent effect on brand reputation in the final model. CSR authenticity, in contrast, has a substantial and statistically significant positive effect on brand reputation. The proposed moderating role of stakeholders' perception was not supported because the interaction between CSR practices and stakeholders' perception was statistically insignificant. The study therefore concluded that telecommunications companies seeking to strengthen brand reputation should place greater emphasis on the authenticity and substantive quality of CSR initiatives rather than relying principally on the implementation or promotion of CSR activities

However, it was recommended that telecommunications companies should emphasise authentic CSR by ensuring that initiatives are genuinely connected with identified social and community needs and are consistent with stated organisational values. CSR programmes should be sustained rather than occasional, with clearly defined objectives, beneficiaries and measurable outcomes. Management should avoid purely publicity-driven CSR activities and give priority to substantive social value. Companies should ensure consistency between public CSR commitments and actual business practices, as inconsistency may undermine credibility. Stakeholder needs should inform CSR planning. Although stakeholders' perception did not significantly moderate the CSR–reputation relationship in this study, stakeholder consultation remains important for identifying relevant priorities. Telecommunications companies should strengthen transparency in CSR reporting by providing clear information on objectives, implementation and outcomes. CSR should be incorporated into long-term brand reputation management rather than treated as a separate philanthropic function.

Contributions to Knowledge

This study provided empirical evidence from the Nigerian telecommunications industry concerning the relative importance of CSR practices and CSR authenticity in explaining brand reputation. It demonstrated that CSR authenticity is a more substantial predictor of brand reputation than CSR practices considered independently, supporting the importance of perceived genuineness and credibility. The study introduced stakeholders' perception as a moderating variable in the CSR practices–brand reputation relationship. Although the moderation hypothesis was not supported, its inclusion provides a more rigorous examination of the proposed relationship. The study provided evidence that the overall model explains a substantial proportion of variation in brand reputation and therefore contributes to understanding CSR and reputation management within the Nigerian telecommunications context.

Suggested Areas for Further Studies

Future research should employ larger samples covering telecommunications subscribers across different geopolitical zones of Nigeria to improve generalisability. Major telecommunications operators separately to determine whether the relationship between CSR authenticity and brand reputation varies across competing brands should be examined. Longitudinal research should be conducted to establish whether sustained CSR initiatives produce changes in brand reputation over time. Future studies should investigate other explanatory or contextual variables, including customer trust, perceived service quality, CSR scepticism, customer loyalty, corporate credibility and brand identification. Subsequent researchers could examine stakeholders' perception as a mediator rather than a moderator, since the present study did not establish a significant moderating effect. Qualitative research involving interviews and focus groups could provide deeper insight into how stakeholders determine whether telecommunications companies' CSR activities are genuine, credible and socially beneficial.

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