ABSTRACT
Assuring the success of their organizations is every manager's most important responsibility. It is feasible for an enterprise to hastily achieve its objectives and gain a competitive edge by integrating a sustainable CSR. This research project aimed to determine how corporate social responsibility affects an organization's performance. The following clear goals served as its guide: to ascertain how CSR’s economic, environmental, social, and humanistic cultural dimensions affected the performance of Mt. Kenya University. A descriptive research design was employed in the study. The study’s target audience was the management team entrusted with conceptualizing and operationalizing the adoption of corporate social responsibility. The university administrative structure served as a guide for the study area selection, explicitly targeting employees of all management offices. The study made the best use of the primary data, which was gathered using semi-structured questionnaires with open-ended and closed-ended questions. The questionnaires were distributed using the drop-and-pick technique. The data gathered from the questionnaire findings underwent both quantitative and qualitative cross examination. Descriptive statistical methods were used in quantitative analysis. The usage of frequencies, means, and percentages that were aggregated and displayed using tables, graphs, and charts were complemented by descriptive statistics. The linear regression model was incorporated to facilitate data analysis analyzed using SPSS version 24.0. Notably, the research reveals that increasing the economic dimension by one unit increases organizational performance by 0.158 points, the environmental dimension by 0.227 points, the social dimension by 0.590 points, and the humanistic cultural dimension by 0.442 points. The descriptive and correlational analyses indicate that CSR positively impacts all aspects of performance at MKU. In future studies, it is recommended that researchers examine the impact of CSR initiatives on the satisfaction of consumers as a dependent variable.

Keywords: Corporate Social Responsibility, Economic Dimension, Environmental Dimension, Social Dimension, Humanistic Cultural Dimension, Organizational Performance
1.0 INTRODUCTION

1.1 Background of the Study
Managers bear the paramount responsibility of ensuring optimal organizational performance, as poor performance often leads to managerial dismissal (Wilton, 2022). Factors influencing performance are vital for organizational health and sustainability in an increasingly competitive environment (Lindsay & Martella, 2020; Awaysheh et al., 2020). Creating a comparative advantage over rivals is crucial for long-term viability, with corporate social responsibility (CSR) playing a significant role (Lindsay & Martella, 2020). Corporate social responsibility, an ongoing commitment to upholding corporate ideals and benefiting society, encompasses various facets according to Lindsay and Martella (2020) and Awaysheh et al. (2020), and is guided by international standards like ISO 26000:2010. Several researchers suggest that CSR can enhance organizational reputation and market competitiveness, benefiting from media relations and stakeholder engagement strategies (Bernard, 2021; Deigh et al., 2016). Furthermore, CSR distinguishes organizations by demonstrating ethical concern for communities (Deigh et al., 2016). Effective CSR adoption involves allocating resources, establishing reporting structures, and empowering responsible managers (Wang et al., 2016; Lombardo & D'Orio, 2012).

In addition to financial metrics, non-financial indicators like employee satisfaction and innovation are crucial for assessing organizational success (Wang et al., 2015; Harif et al., 2012). CSR has proven instrumental in enhancing financial performance, as seen in Safaricom Kenya Limited’s case (King’wara, 2020; Ezenwa, 2016). Universities, too, are increasingly prioritizing CSR, driven by stakeholder expectations and societal needs (Mehta, 2011; Netaji et al., 2011). However, without legal mandates, universities may not fully embrace CSR (Asemah et al., 2013). Nonetheless, civil society pressure is pushing for greater university CSR, recognizing their broader societal responsibilities (Burea & Marinescu, 2011).

Mount Kenya University (MKU), a prominent institution in Kenya, integrates CSR into its operations, contributing to community welfare through various initiatives, showcasing its commitment beyond education. With multiple campuses and international affiliations, MKU exemplifies how CSR can be embedded in institutional culture to serve broader societal needs.

1.2 Statement of the Problem
The application of CSR as a strategic idea across enterprises internationally is still out of their reach. Although this is a noble objective for an organization, it is merely secondary to such organizations due to other pressing issues, particularly profit-making activities and business expansion that more closely related to the central business focus (Karaye & Ishak, 2014). The combination of CSR and commercial pursuits is currently flourishing, established, and at its pinnacle. The abundance of sustainability reports created by organizations, joint funds open to investors, organizational consultants, business groups, and literature that has continued to expand all help to accelerate the growth of CSR. Although not all firms manage CSR in the same way, agreement on the fundamental issues is essential if CSR initiatives are to be adopted globally by multinational corporations (Idowu & Sitnikov, 2020). The study revealed a direct association between consumers' perceptions of a brand's beneficial influence and perceived worth. Over the course of 12 years, the value of brands with a significant positive public influence increased by 175 percent, while the value of brands with a minimal positive impact increased by 70 percent. Hence, public opinion is vital to the profitability of a business.

The research on institutions for higher learning CSR has primarily been conducted in European, Asian, and South American contexts (Dahan and Senol, 2012; Nejati et al., 2011), which has
limited the research's direct relevance to Kenyan universities. According to Cheruiyot and Tarus (2016), it seems like there is a mix-up about the precise value of CSR among businesses in third-world nations like Kenya because of the limited theoretical development and incorrect application of the context. As a result, while firms in these regions recognize the significance of CSR, they continue to lack a comprehensive understanding of the concept due to conceptual flaws and a lack of comprehension regarding its application within their organizations (Idowu & Sitnikov, 2020).

Asemah et al. (2013), the only study acknowledged from the research on CSR in Africa, springs all its citing from sources outside of Africa, making it look an imitation of the findings and results from other contexts than it is of a specifically African method to anchoring CSR in institutions of higher learning. A study conducted in Kenya by Kyalo (2017) at the United States International University focused on the role that CSR initiatives play in the success of enterprises. The report encouraged more investigation into the relationship between CSR and resulting effect on business performance in the Kenyan context. The researcher, therefore, believed that the research study's results, the focus of which was a privately held local institution, filled this research gap by laying the foundation for future academicians to explore the contextual significance of Corporate Social Responsibility in private businesses.

1.3 Objectives of the Study
The General and Specific objectives that guided the study were:

1.3.1 General Objective
To assess the impact of Corporate Social Responsibility on MKU’s organizational performance.

1.3.2 Specific Objectives
1. To determine the influence of the economic dimension of Corporate Social Responsibility on organizational performance of Mt. Kenya University.
2. To establish the impact of environmental dimension of Corporate Social Responsibility on the organizational performance of on Mt. Kenya University.
3. To assess the impact of the social dimension of Corporate Social Responsibility on organizational performance of Mt. Kenya University.
4. To evaluate the influence of the humanistic cultural dimension of Corporate Social Responsibility on the organizational performance of Mt. Kenya University.

1.4 Research Questions
This research investigation study answers the subsequent questions:
1. How does the economic dimension of Corporate Social Responsibility influence the organizational performance of Mt. Kenya University?
2. What is the impact of the environmental dimension of Corporate Social Responsibility on Mt. Kenya University’s organizational performance?
3. How does the social dimension of Corporate Social Responsibility influence the organizational performance of Mt. Kenya University?
4. What is the impact of the humanistic cultural dimension of Corporate Social Responsibility on Mt. Kenya University’s organizational performance?

1.4 Scope of Study
This research aimed to examine the resulting impact of Corporate Social Responsibility on the operational effectiveness at Mt. Kenya University’s focusing on the Main Campus which is located at Thika town, Kenya. A cross-sectional survey was conducted across all institutes, schools, and colleges affiliated with Mt. Kenya University due to the renowned Corporate Social Responsibility endeavors of the privately held institution. As listed in the organizational chart, all 269 officers included in the study were managerial administrators across the institution's diverse administrative offices. The investigation was undertaken and concluded in 2023, following a
2.0 LITERATURE REVIEW

2.1 Theoretical Framework
Theories are meant to describe, imagine, and understand phenomena, as well as to question and add to existing data while staying true to basic assumptions. The theoretical framework is what holds the hypothesis of an exploration study together. The theory framework shows and describes the idea that gives rise to the exploration problem that is being looked at (Abend, 2008). A theory, on the other hand, is a set of rules made to explain a group of facts or events, preferably one that has been tried or fully understood and can be used to conclude common events (Sekaran & Bougie, 2016).

2.1.1 Institutional Theory
The institutional theory framework, which gained prominence in the 1970s, offers valuable insights into the influence of social norms and regulations on organizational behavior (Scott, 1987). This perspective emphasizes the rationalized systems within organizations and their commitment to predefined goals, often shaped by external institutional pressures (DiMaggio & Powell, 1983). When applied to film regulations, this framework explores the intricate interplay between legal mandates and normative guidelines that govern the industry (Suchman, 1995). By understanding how these institutional forces operate, scholars and practitioners can gain deeper insights into the dynamics of regulatory compliance and organizational behavior within the film sector.

2.1.2 Stakeholder theory
Stakeholder theory, as elucidated by Freeman in 1984, stands as a foundational concept in modern management philosophy, emphasizing the primacy of stakeholder value over mere profitability (Freeman, Harrison, Wicks, Parmar, & De Colle, 2010). This perspective posits a symbiotic relationship between effective stakeholder management and achieving corporate performance goals (Jones & Wicks, 1999). Unlike profit-centric paradigms, which prioritize short-term financial gains, stakeholder theory underscores the significance of cultivating robust relationships among various stakeholders for mutual benefit (Freeman, Harrison, Wicks, Parmar, & De Colle, 2010). Rooted in normative assumptions and moral principles, this approach fosters a more inclusive and sustainable business model, resonating with contemporary societal expectations (Phillips, Freeman, & Wicks, 2003).

2.1.3 Triple Bottom Line (TBL) theory
The Triple Bottom Line (TBL) theory, as introduced by Elkington in 1994, revolutionized corporate assessment by transcending the narrow confines of financial metrics, as highlighted in Elkington’s seminal work (Elkington, 1994). This pioneering concept advocates for a comprehensive evaluation framework that encompasses not only financial gains but also social and environmental impacts (Hart, 1997). By emphasizing the need to balance financial objectives with environmental and social responsibilities, TBL underscores the imperative of long-term sustainability (Savitz & Weber, 2006). Furthermore, it highlights the interconnectedness of economic, social, and environmental factors, stressing the importance of integrating these dimensions into decision-making processes (Wiengarten, Ahmed, Longoni, Pagell, & Fynes, 2017). Ultimately, TBL and similar frameworks advocate for a holistic approach to organizational management, urging businesses to consider societal, environmental, and economic impacts to foster sustainable practices (Lozano, 2012).

2.2 Conceptual framework
Turner et al., (2015) established a conceptual framework as the collection of distinct principles and concepts adapted from interconnected study disciplines and applied to constitute successful...
2.3.1. Review of Study Variables

2.3.1.1 Economic dimension of Corporate Social Responsibility

The economic dimension of Corporate Social Responsibility (CSR) concerns the link between sustainable development and CSR initiatives. Businesses integrating CSR may initially experience decreased economic performance due to increased accountability and expenses, yet long-term benefits emerge (Galant & Cadez, 2017). CSR influences human resource policies, impacting workplace health, career advancement, and employment (Dupont, Ferauge, & Giuliano, 2013). While CSR enhances company reputation and attracts talent, its economic effects vary across industries and nations (Alcaraz et al., 2019). Companies invest in CSR for financial gains,
with a positive correlation observed with return on equity (Kwan & Tuuk, 2012). However, integrating CSR into operations requires strategic alignment and time for recognition of value (Del Baldo, 2013). Compliance with CSR policies is crucial for organizational credibility and success (Lapina, Maurane, & Starineca, 2014).

2.3.1.2 Social Dimension of Corporate Social Responsibility
The social dimension of Corporate Social Responsibility (CSR) encompasses various stakeholder interactions, aiming to enhance societal well-being (Rasoulzadeh et al., 2013). Socially focused CSR initiatives not only strengthen economies but also improve local quality of life (Saunders et al., 2019). Metrics like the CSR Impact Index gauge CSR's societal effects, spanning poverty alleviation and vocational training (Tang et al., 2012; Wang et al., 2016). Effective CSR entails community development partnerships, emphasizing critical competencies for managers (Żelazna et al., 2020; Mehta, 2015). Corporate Social Irresponsibility (CSI) underscores the importance of CSR as a preventive measure (Mugisa, 2011). Cultural factors significantly influence CSR perceptions and communication strategies (Singh & Misra, 2021; Tang et al., 2012). Sustainability reporting enhances transparency, although its extent varies globally (Idowu & Sitnikov, 2020; Iannou & Serafeim, 2015). Yet, challenges persist in reporting accuracy and investor relevance (Idowu & Sitnikov, 2020; Iannou & Serafeim, 2015).

2.3.1.3 Environmental dimension of Corporate Social Responsibility
Businesses are increasingly recognizing the environmental dimension of Corporate Social Responsibility (CSR), obligating them to protect the environment, reduce waste, and mitigate emissions (Reverte et al., 2016). Mehta (2013) underscores the importance of environmental CSR in addressing critical issues like resource conservation and greenhouse gas emissions. Mugisa (2011) emphasizes the need for businesses to consider environmental impacts beyond profit motives. Environmental responsibility enhances corporate reputation and financial performance (Nyoro, 2015; Peters, 2022). Companies that neglect environmental obligations risk reputational damage and decreased competitiveness (Jo et al., 2013). Ultimately, integrating environmental responsibility into business strategies can reduce costs and improve financial performance (Carroll & Shabana, 2010).

2.3.1.4 Humanistic Culture dimension of Corporate Social Responsibility

2.3.1.5 Organization performance
Corporate Social Responsibility initiatives play a crucial role in a company's strategic operations, influencing performance alongside manufacturing, financing, and marketing efforts. Implementing CSR requires simultaneous oversight of various business functions. Understanding CSR initiatives is vital for grasping their impact on organizational excellence (Reverte, Gomez-Melero & Cegarra-Navarro, 2016). Research shows that environmental management and CSR positively affect corporate performance (Żelazna, Bojar & Bojar, 2020). Studies indicate a significant association between Corporate Social Responsibility and financial success (Cheruiyot
Firms with high Corporate Social Responsibility scores tend to perform better financially, attributed to enhanced corporate image and investor preference (Alcaraz et al., 2019). CSR fosters profitability, market share growth, and strategic objectives achievement (Karyae, Che-Adam & Ishak, 2014). Financial accountability to shareholders underscores the importance of proving CSR's impact on financial performance (Karyae, Che-Adam & Ishak, 2014).

2.4 Empirical Review and Research Gaps

3.0 RESEARCH METHODOLOGY
The research design, as per Saunders and Thornhill (2009), encapsulates the investigator's methodology in addressing inquiries. This study utilized descriptive cross-sectional surveys to gauge social science variables (Kothari, 2004). The target population included management staff at MKU's Thika campus (Cooper & Schindler, 2014). Sampling employed stratified techniques (Mugenda & Mugenda, 2003), with reliability tested via a pilot study (Maldonado-Guzman et al., 2016). Validity was ensured through content analysis and supervisor review (Barney & Harrison, 2020). Data analysis comprised both qualitative and quantitative methods, including regression modeling.

4.0 RESEARCH FINDINGS AND DISCUSSIONS
4.1 Response Rate
Only 212 of the 269 questionnaires distributed to the respondents, representing a response rate of 78.8%, were returned, which was statistically enough for generalization. Mugenda & Mugenda (2003) assert that a 50% response rate is adequate in a study while 60% response rate is reasonable for any investigation, and a 70% response rate or higher is excellent. As a result, the resultant response rate of 78.8% supported the representativeness of the field data collection to meet the research objectives. Thereby, the study was fairly represented, and the conclusions can be generalized. Here are the results in the table below:

Table 1: Response Rate

<table>
<thead>
<tr>
<th>Targeted sample Frequency</th>
<th>Percentage</th>
<th>Response Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>269</td>
<td>100%</td>
<td>212</td>
<td>78.8%</td>
</tr>
</tbody>
</table>

4.2 Descriptive Statistical Findings
In the study, both dependent and independent variables underwent descriptive analysis. Frequency tables were utilized to present the results of the descriptive analysis while bearing in mind the ordinal Likert scale measurements employed as indicators for each of the variable in the study.

4.2.1 Economic Dimension of CSR
The first research objective studied focused on assessing the influence of the economic dimension of CSR on the organizational performance of Mount Kenya University. The outcome of the study is delineated in the table hereby: The results shown in the table directly above shows that the statement that the implementation of CSR at the institution supports the retaining of high-quality personnel had the highest mean, 3.97. This was supported by many staff members who have
stayed with the organization for a long time. However, the statements' standard deviation was not the smallest. The assertion that economic goals drive CSR at the institution had the lowest standard deviation (1.08), which indicated a range of answers. While the standard deviation of 1.14 indicated that the responses were varied, the results of the overall mean of the assertions offered was 3.89, displaying that most respondents were in agreement with the stated statements. These findings support a study by Baldo (2013) that economic CSR activities impact public sector organizations' performance in the country.

4.2.2 Environmental Dimension of CSR

The outcomes of the second specific research objective, which was to ascertain the impact of the environmental CSR dimension on MKU’s organizational performance, are shown in the table hereby: The results were shown in the table above, where the most outstanding mean of the assertions was 4.02, indicating a favorable correlation between company reputation at the university and environmental responsibility. The same statements' standard deviation was the smallest, reaching 1.02. Most interviewees agreed with the claims, as indicated by the overall mean of 3.94 and the overall standard deviation of 1.08, which stated that the views varied. The outcome of the study supports an evaluation carried out by Kinyanjui et al., (2023), which found that environmental CSR activities had a favorable impression on the organizational performance of Kenya's public sector organizations.

4.2.3 Social Dimension of CSR

The third research objective undertaken was to determine the influence of the social dimension of CSR on the organizational performance of MKU. The outcome of the evaluation is outline here:
According to the resultant findings in the table above, the statement that the university's communication of the social aspect of CSR has influenced the public's opinion of the organization had the highest mean of the comments at 4.12. The lowest standard deviation was not, however, for this claim. The assertion that the institutions CSR has favorably benefited the society at large in its locality, which showed a variety of replies, offered the lowest standard deviation of 0.98. Besides, since most interviewees agreed with the assertions, the overall mean of the statements was 3.98, and the general standard deviation of the replies was 1.07, suggesting that the responses varied. This analysis supports a research study by Awaysheh et al. (2020) that found that implementing all social responsibility-related activities has a favorable and significant influence on organizational performance wholesomely.

### Table 4 Descriptive Statistics for Social Dimension of CSR

<table>
<thead>
<tr>
<th>Statement</th>
<th>Mean</th>
<th>Std Dev.</th>
</tr>
</thead>
<tbody>
<tr>
<td>The sustainability reporting of CSR by the university is done voluntarily</td>
<td>3.91</td>
<td>1.07</td>
</tr>
<tr>
<td>The communication of the social dimension of CSR by the university has influenced the public perception of the organization</td>
<td>4.12</td>
<td>1.10</td>
</tr>
<tr>
<td>The social dimension of CSR contributes to the competitiveness of the university</td>
<td>3.86</td>
<td>1.18</td>
</tr>
<tr>
<td>The university is adequately engaged in community development initiatives</td>
<td>4.01</td>
<td>1.04</td>
</tr>
<tr>
<td>The university's CSR has positively influenced the welfare of the society in its immediate neighborhood</td>
<td>3.99</td>
<td>0.98</td>
</tr>
<tr>
<td><strong>Average</strong></td>
<td>3.98</td>
<td>1.07</td>
</tr>
</tbody>
</table>

#### 4.2.4 Human-Cultural Dimension of CSR

The fourth research objective was to assess the impact of the Human-Cultural Dimension of CSR on the organizational performance of MKU. The subsequent results are outlined here: According to the results in the table above, the statement that the institution has implemented a CSR policy that recognizes the cultural components of society had the highest mean of the ideas at 4.04. However, this claim failed to align with the concept of the smallest standard deviation. 1.01 was the smallest standard deviation for the claim that government policies have impacted the implementation of CSR initiatives at the institution. Based on the data, which indicates a mean share of 3.96 and a standard deviation of 1.06, it is evident that individuals held varying opinions; however, the majority agreed with the claims. Asemah, Okpanachi and Olumui (2013) utilized Hofstede's cultural dimensions to ascertain those cultural dynamics positively influenced businesses' CSR participation and non-financial performance. Thereby, the findings are consistent with the outcomes of this variable.

### Table 5 Descriptive Statistics for Human-Cultural Dimension of CSR

<table>
<thead>
<tr>
<th>Statement</th>
<th>Mean</th>
<th>Std Dev.</th>
</tr>
</thead>
<tbody>
<tr>
<td>The local culture has shaped the implementation of CSR. at the university</td>
<td>3.91</td>
<td>1.07</td>
</tr>
<tr>
<td>The university has instituted a CSR policy that appreciates the cultural dimensions of society</td>
<td>4.12</td>
<td>1.10</td>
</tr>
<tr>
<td>The human resource practices at the university show respect and concern for the well-being of employees</td>
<td>3.86</td>
<td>1.18</td>
</tr>
<tr>
<td>Government policies have shaped the implementation of CSR activities at the university</td>
<td>4.01</td>
<td>1.04</td>
</tr>
<tr>
<td><strong>Average</strong></td>
<td>3.98</td>
<td>1.07</td>
</tr>
</tbody>
</table>
4.3 Inferential statistics
4.3.1 Correlation Analysis
Correlation analysis was used in the research project to understand the linkage between the independent and dependent variables in terms of how corporate social responsibility affects Mt. Kenya University's organizational performance.

Table 6: Correlation Analysis

<table>
<thead>
<tr>
<th></th>
<th>Organizational Performance</th>
<th>Economic Dimension</th>
<th>Environmental Dimension</th>
<th>Social Dimension</th>
<th>Human-Cultural Dimension</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Correlation</td>
<td>1.000</td>
<td>.674**</td>
<td>.605**</td>
<td>.660**</td>
<td>.629**</td>
</tr>
<tr>
<td>Sig.(2-tailed)</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>N</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
</tr>
<tr>
<td>Pearson Correlation</td>
<td>.545**</td>
<td>1.000</td>
<td>.550**</td>
<td>.597**</td>
<td>.561**</td>
</tr>
<tr>
<td>Sig.(2-tailed)</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>N</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
</tr>
<tr>
<td>Pearson Correlation</td>
<td>.573**</td>
<td>.352*</td>
<td>1.000</td>
<td>.429**</td>
<td>.532</td>
</tr>
<tr>
<td>Sig.(2-tailed)</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>N</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
</tr>
<tr>
<td>Pearson Correlation</td>
<td>.528**</td>
<td>.304*</td>
<td>.396**</td>
<td>1.000</td>
<td>.464**</td>
</tr>
<tr>
<td>Sig.(2-tailed)</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>N</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
</tr>
<tr>
<td>Pearson Correlation</td>
<td>.497**</td>
<td>.321**</td>
<td>.452**</td>
<td>.392</td>
<td>1.000</td>
</tr>
<tr>
<td>Sig.(2-tailed)</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>N</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>200</td>
</tr>
</tbody>
</table>

** Correlation is significant at the 0.01 level (2-tailed).

4.3.2 Regression Analysis
The table displayed coefficients for different dimensions of Corporate Social Responsibility (CSR), namely Economic, Environmental, Social, and Human-Cultural. Each coefficient represented the impact of its respective dimension on the dependent variable, likely an indicator of CSR performance or perception. Alongside each coefficient, there were standard errors, t-values, and p-values, which indicated the significance of each dimension's contribution to CSR. Starting with the constant term, β was 0.326 with a standard error of 0.082, suggesting that when all other independent variables were zero, the expected value of the dependent variable was 0.326. This constant term was statistically significant with a t-value of 3.202 and a p-value of 0.001, indicating its importance in the model. Moving on to the dimensions, the Economic Dimension had a coefficient (β) of 0.158 with a standard error of 0.097. Although the coefficient was positive,
indicating a positive impact on CSR, it was not statistically significant at the conventional level ($p = 0.104$). This suggested that the Economic Dimension might not have been a significant predictor of CSR performance in this context. Contrastingly, the Environmental Dimension exhibited a coefficient of $0.227$ with a standard error of $0.086$. This coefficient was statistically significant ($p = 0.009$), implying that environmental considerations had a positive and significant impact on CSR. Moving to the Social Dimension, the coefficient was notably higher at $0.590$ with a small standard error of $0.060$. This indicated that social factors strongly influenced CSR, and the coefficient was highly statistically significant ($p < 0.001$), underlining its importance in CSR performance. Similarly, the Human-Cultural Dimension displayed a substantial coefficient of $0.442$ with a standard error of $0.100$. Like the Social Dimension, it was highly statistically significant ($p < 0.001$), suggesting that cultural and human aspects significantly impacted CSR.

Formulated Equation:

$$\text{CSR Performance} = 0.326 + 0.158 \text{ (Economic Dimension)} + 0.227 \text{ (Environmental Dimension)} + 0.590 \text{ (Social Dimension)} + 0.442 \text{ (Human-Cultural Dimension)}$$

4.3.3 Supporting Studies:

Numerous studies corroborate the importance of environmental, social, and cultural dimensions in shaping CSR performance. For instance, research by Carroll (1979) emphasizes the significance of environmental concerns in CSR, arguing that companies need to address environmental issues to meet societal expectations. Similarly, studies by Wood (2010) and McWilliams and Siegel (2001) highlight the importance of social factors, suggesting that CSR initiatives aimed at addressing social issues can enhance corporate reputation and stakeholder trust. Moreover, Hofstede’s cultural dimensions theory (Hofstede, 1980) provides a framework for understanding how cultural values influence organizational behavior, including CSR practices. Cultural differences influence perceptions of CSR across different contexts, as demonstrated by studies such as those by Aupperle et al. (1985) and Dorfman and Howell (1988).

In conclusion, the coefficients presented in the table indicate the varying impacts of different CSR dimensions on overall CSR performance. Understanding these dimensions and their significance can inform companies’ CSR strategies and enhance their overall sustainability efforts.

Table 7: Regression coefficients

<table>
<thead>
<tr>
<th>Coefficients</th>
<th>β</th>
<th>Std. Error</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>.326</td>
<td>.082</td>
<td>3.202</td>
<td>.001</td>
</tr>
<tr>
<td>Economic Dimension</td>
<td>.158</td>
<td>.097</td>
<td>1.633</td>
<td>.104</td>
</tr>
<tr>
<td>Environmental Dimension</td>
<td>.227</td>
<td>.086</td>
<td>2.643</td>
<td>.009</td>
</tr>
<tr>
<td>Social Dimension</td>
<td>.590</td>
<td>.060</td>
<td>9.892</td>
<td>.000</td>
</tr>
<tr>
<td>Human-Cultural Dimension</td>
<td>.442</td>
<td>.100</td>
<td>5.695</td>
<td>.000</td>
</tr>
</tbody>
</table>

5.0 CONCLUSION AND RECOMMENDATIONS

5.1 Conclusions of the Study

This study's descriptive and correlational findings demonstrate how all CSR-related factors positively impact Mount Kenya University’s performance. The study shows a substantial likelihood of improved performance when Mount Kenya University participates in CSR activities. These actions will help firms develop a reputation as good corporate citizens, benefiting their overall reputation. Additionally, inferential statistics demonstrate that the combined impact of all CSR dimensions on organizational performance in the organizations under study was favorable and substantial. The findings of the present study corroborate the findings of Maldonado-Guzman et al.’s (2016) study in that participation in CSR has the potential to boost corporate performance.
5.2 Recommendations of the Study
The findings of the study indicate that CSR positively impacts all aspects of organizational performance. It necessitates the development of comprehensive CSR policies by businesses and other industrial actors to enhance market presence, competitiveness, and customer satisfaction. Suppose that the organization will formally establish and stringently enforce such policies. Under such circumstances, the organization gains a substantial performance advantage due to the fortified positive rapport it will cultivate with its multitude of stakeholders.

5.3 Area of Further Studies
As highlighted, this study aimed to evaluate the impact of CSR on Mount Kenya University’s organizational performance. The community’s response to CSR has a cascading effect that develops gradually, necessitating a more extended research period than was possible with the current investigation. Performance was a key focus of this study’s dependent variable. The impact of CSR initiatives on customer satisfaction must be considered as a dependent variable in subsequent investigations.

REFERENCES


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