

See discussions, stats, and author profiles for this publication at: <https://www.researchgate.net/publication/344206754>

Corporate Social Responsibility (CSR) Benchmarked Parameters for Construction Firms In Developing Economy

Article in *Fourrages* · September 2020

CITATIONS

0

READS

25



Lekan Amusan

Covenant University Ota Ogun State, Nigeria

89 PUBLICATIONS 262 CITATIONS

SEE PROFILE



Rapheal Ojelabi

Covenant University Ota Ogun State, Nigeria

91 PUBLICATIONS 316 CITATIONS

SEE PROFILE

Some of the authors of this publication are also working on these related projects:



MANAGING RETENTION IN RESIDENTIAL BUILDING PROJECTS IN SELECTED STATES IN NIGERIA [View project](#)



Project Decision Sciences and Cost Modelling using Neural Network [View project](#)

Corporate Social Responsibility (CSR) Benchmarked Parameters for Construction Firms In Developing Economy

Amusan Lekan, Building Technology. Department Covenant University, KLM 10.PMB1023, Ota.Ogun State. Nigeria. lekan.amusan@covenantuniversity.edu.ng;

Okam Sarah, Building Technology. Department Covenant University, KLM 10.PMB1023, erinmaokam1@yahoo.com

Emetere Moses Eterigho Department of Physics. Covenant University.KLM 10.PMB1023. Ota. Ogun State Nigeria, moses.emetere@covenantuniversity.edu.ng

Ojelabi Rapheal, Building Technology. Department Covenant University, KLM 10.PMB1023, rapheal.ojelabi@covenantuniversity.edu.ng

Babalola Daniel, Architecture Department. Covenant University, KLM 10. Ota. PMB1023. Ota. Ogun State. Nigeria, daniel.babalola@covenantuniversity.edu.ng

Aderounmu Peter,
Building Technology. Department Covenant University, KLM 10.PMB1023, Ota. Ogun State. Nigeria, peter.aderonmu@covenantuniversity.edu.ng

Correspondence Author E-mail: lekan.amusan@covenantuniversity.edu.ng

Abstract

It is a common fact that the phenomenon of corporate social responsibility (CSR), is gradually taking ground in developing countries. Stakeholders are now coming up to the fact that there is need for system and environmental compensation as case demands especially of oil companies and construction companies. Many developing countries are passing through political, social, economic and cultural transformation, considering the agitation for companies and orientation to give back to the economy and society. However, there is dearth of context-driven research about CSR executed by construction companies and organization while social, political and economic context makes Nigeria a good setting. To this end samples were taken of the company operating in Nigeria considering the centres with high concentration of construction companies to explore their CSR initiatives with a view to developing benchmarked parameters that could guide in effective configuration and management of CSR among organizations. Ninety-six (96) samples of respondents was used for the survey while the relevant parameters were explored. The study therefore proposed a regression-based model. Regression method was used to fine-tune selected parameters and reduced to sizeable number using Factor analysis of categorical regression analysis. Factors with Eigen value between 0 and 1 were used in developing a Hedonic model that captured the parameters. The model proposed could assist in the practice of CSR configuration and administration by construction companies and other firms and organization. Key words: Corporate, Responsibility Construction, Hedonic-model, Building informatics

1.0 Introduction

Identity conflict is a major issue of concern to construction firms CSR in developing countries irrespective of their grade and cadre. The identity of a firm and organization is regarded as a paramount issue of priority after the company assets and overhead. In another clime, identity is usually interpreted to mean the brand. The embodiment of what a company stands for, in term of guiding principles, ethos, core value, vision, mission, human resources, solid and liquidated assets among others, are all the component of a working firm or organization's identity or brand. Also, identity and brand could be used as a tool to market a firm or organization besides the input of the organization to the immediate environment. There are two types of systems that define an organization input to the surrounding environment, there can be closed and open input as the case may arise. Open system defines the type of environmental interaction that supports given back to the immediate environment that has impacted your world while the close system is the type of system whereby there is no interaction with immediate environment. This types of system is described as organization corporate responsibility, and one of such organizations and firms that take and give back to the environment is construction industry. Construction industry has been one of the valid means of controlling nation's economy in the developing world. Construction industry brings about construction of capital-intensive facilities and Buildings which in turn contributes to GDP and per capital income of a nation. Therefore, the act of making construction industry gives back to the society is often called corporate social responsibility. It is to this end that the study attempted at developing CSR benchmarking parameters for construction firms and organization in developing countries.

1.1 Understanding the Concept of Corporate Social Responsibility from Construction

Industry perspective. The concept of corporate social responsibility has become a global phenomenon, in some climes, it is part of nations' culture, the act of developing a location that has contributed to developing a system. In some parts of Africa like Nigeria, community often contributes resources to sponsor individuals in acquiring western education with a belief that the individuals would later contribute to the development of such community. In many instances developmental programmes, facilities construction and setting up of foundation and endowment basis formed the core of CSR often found across developing countries such as Nigeria, Kenya, Ghana, Cameroun, Ethiopia and South Africa, Malaysia, Singapore among others. According to Zulficar, Popp, Vveinhardt and Mate(2019) and Ross (2011), in a bid to package the art of giving back to the society, the concept of CSR erupted. CSR is an act of making a system compensate or give back to another system, unit, organization, district, locality or environment that once supported its growth. Universally, there have not been a standard or nomenclature that could be used to define the actual component of a typical CSR from continent to continent, therefore subjective. However, it is expected that to whom much is given much should be expected in return. Therefore, it is expedient that company and organization should give back to the environment in return. There are different forms in which the CSR could be discharged; for instance, it can be in the form of creating educational facility, health facility, energy and power supply, developmental programme among others. However, in developing country like Nigeria, Kenya, Ghana, Cameroun, Ethiopia, Malaysia and Singapore, as a result of infinite categories of companies and firms all over the world it has been difficult to narrow down to the extent of having what should be the CSR parameters for organization and firms' practice. It is to this end that this study attempted at developing CSR parameters that could guide the operation.

1.2 Theoretical Approach to the Study

The study is underpinned on two philosophical points based on Stakeholders theory vis a-vis Maslow hierarchy theory/the organizational ethos, and socio-economic expectation of the immediate environment, based on the associated meaning accorded overtime to the organization on account of developed reputation i.e relevance theory). The interrelationship is presented in the bubble chart in Fig.1

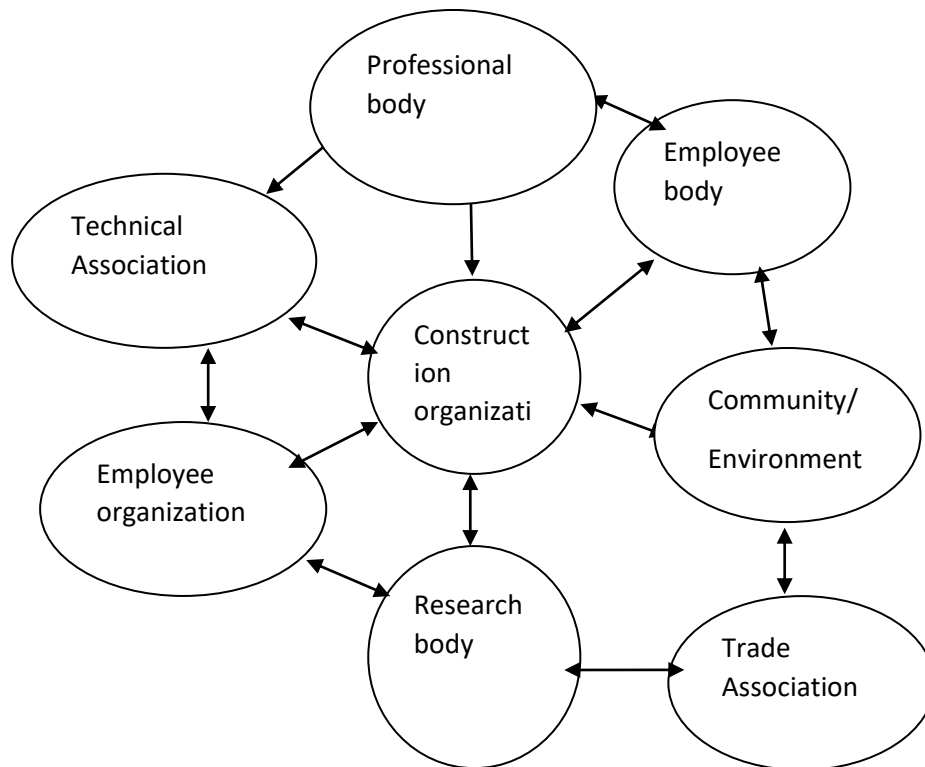


Fig 1 Inter-relationship among CSR Stakeholders/Actors and Construction Society

Stakeholder theory

The expansive meaning of stakeholders in relation to the stakeholder theory is defined as those individuals who benefit from or are hurt by activities of an organization or company. As illustrated in Fig 1, the compulsion of a company or organization to a commitment of constituent gatherings in the general public other than its investors or shareholders is a long way past legal requirements. This theory was highly contested by many who do not see it a commitment to consider the interest of general stakeholders: suppliers, community, employees, customers and financiers as CSR. These two theories; Stakeholder theory according to Gray, Kouhy and Lavers, 1995; Brammer, Pavelin, and Porter, 2006 and Legimacy theory by Lindblom 1994; Suchman 1995 are the prevalent ones amongst the various diverse theories known to give a solid

groundwork to the affirmation of CSR reporting involving disclosure strategies. For a firm or organization to be able to accomplish their economic and socio-economic goals, certain behaviors and practices need to be put in place such as building good relations with their stakeholders in order words being socially responsible. For instance in Fig.1, construction society interrelates with stakeholders in the environment, it is a reflection of the fact that firms and organization are subject to influence from stakeholders influence in their CSR.

According to Bammer et al. (2006) and Gary *et al.* (1995), an organization is subjected under the influence of the society, thus the budgetary capacity of an organization can be influenced by stakeholders and budgetary capacity of a firm is a determinant of capacity to carry out the CSR. Companies persistently try to assure that they work inside the limits and standards of their particular social orders postulated by legitimacy theory. An organization will willingly give an account of its operations if it saw that those operations were expected by the community in which it functions while adopting a legitimacy theory outlook (Deegan, Rankin and Voght 2000).

1.3 Relating CSR to Business Ethics and Stakeholder Theory

In Jenkins (2006), it was submitted that social responsibility and ethical behavior can bring to a business, significant benefits. For instance, a firm's image can be dented and made less prestigious or some group of stakeholders as a result of unethical behavior or inability to demonstrate corporate social responsibility (Ross 2017). Therefore, organization need to be conversant with the fact that stakeholders occupies important position in the successful implementation of their CSR, there companies image and good public relation image matters a lot with the framework of stakeholders theory and legitimacy confirmation theory.

1.4 Contemporary Contextual Perspectives of Corporate Social Responsibility

Corporate social responsibility (CSR) is a concept that is subjective and objective depending on perspective of situation appraisal per time. Sometimes, it could be a perspective that a beneficiary or user is using to appraise or view a CSR initiative. A CSR may not be viewed as such as it is supposed to have been accorded, since it is subjective based on individual opinion and orientation and information at hand. According to Zulficar, Popp, Vveinhardt and Mate (2019) there is a good correlation between CSR and employee behaviour using Pakistan as a case study, also being a developing economy. An organization may be pressured to engage in CSR activities to its immediate environment while from the perspective of beneficiary of such initiative is not regarded as a CSR (Ross 2017). However, on the other hand, the objective nature of CSR to an organization refers to situation whereby the item of a CSR formed part of the company's corporate objective as enshrine in the guiding principle of an organization for a period of time. When CSR become a company's objective. It becomes easy to integrate into yearly, periodic and annual plans to be executed and implemented. Irrespective of the objective or subjective nature of the initiative, receptability of the gesture by users or benefactors of such initiative depends on attitudinal disposition, vision, and opinion of the users or beneficiary of the initiative. However, the study of CSR is often premised around assumptions of certain reality. This study centred on case of CSR in the context of social, cultural, political and environmental need perspective. They are regarded as CSR instigators or inducers in the contemporary term.

1.4.1 Societal Norms.

In some other climes, there are traditions that often stipulates that that once an individual has benefitted from a system, giving back to such a system is a necessity. In this type of scenario,

giving back to the society then becomes a natural thing, for instance, in the American continent, there are two communities that are named Urbana and Champagne, the two community comes together to set up a University called University of Urban-Champagne. The basis of formulation of such an institution should be a pointer to the type of collaboration expected from such an institution to the two communities. Researches and Town-gown relationship emanating from the institution would definitely lead to the development of the communities. Moreover, Zulficar, Popp, Vveinhardt and Mate(2019); Ross(2011) and Huang, Wu, and Gaya(2017), it was described as enclosure and disclosure of CSR relative to its market value management, according to Huang, Wu, and Gaya(2017), leads to understanding of corporate identity of the organization. In other words, the component of the exposed part of societal responsibility being discharged determines the extent or quality of CSR of an organization

1.4.2 Societal Challenge.

Societal challenge can also spur up the need for a CSR initiative by stakeholder benefiting from a business enclosures. In European countries for instance, in Germany according to Edward and Phan (2008), there are a lot of CSR innovative giants in Germany and are really going hard after innovating CSR within the context of the country. Many of such firms are family owned and often supports the society in cash and developmental project. Most of the firms are located in Frankfurt Barca Exchange where giants firms are listed. It is an equivalent of stock exchange in many developing countries. In developing countries like Nigeria, South Africa and Ghana, for instance there are a lot of locations struggling for infrastructural development, poor education and health facility, poverty and homelessness among others. The society that could be described as passing through scenario described above could be grouped along the dichotomy of society in need of amenities.

In an ideal situation of correctly carrying our CSR, the societal vices such as listed above could be a good source of CSR initiatives among organizations. In Michaels and Gruning (2018) for instance, in the city of Berlin in Germany, there is growing rate of unemployment which some firms has included as part of CSR to solve. There are companies providing fund for less privileged so as to be able to make ends meet. In the United States of America, fund and loans are usually made available for job seeking and unemployed citizen as part of civil corporate responsibility (Michaels and Gruning 2018; Chwiistecka-Dudek 2016).

1.4.3 Government Policy

Government in a bid to exercise control over the manufacturing and service section often enact civil and operational laws and regulation that would serve as bridle on companies' operations. In some CSR scenario, government often legislate on the scope, type, and magnitude of CSR been implemented. In Kot (2014), public policies on CSR was examined by considering the perspective of government role in Europe. Kot (2014) submitted that in recent times in some parts of Europe, the status-quo-ante that involves voluntary implementation of CSR by organization and companies has been abrogated, in some climes government now legislate on how, when, and where a CSR can be executed.

1.5 Research Aim

The aim of the study is to generate parameters that could be used in CSR administration among companies and organization through creating a model that could serve as a guide to ways of implementing CSR by companies and organization with a view to developing an improved ways of configuring, developing and implementing CSR in society.

1.6 Research Questions and Gaps Identified.

The following research questions were articulated for the purpose of this study, as a matter arising from few gaps deduced from literatures for the purpose of this study, the questions includes:

- a. What is the prevalent CSR practice among companies and organizations in contemporary time?
- b. What are CSR instigators or drivers in organizations like construction industry?
- c. What are Critical Success Indicators of the implementation of CSR by construction firms?
- d. What is CSR Policy and its implications for Companies and Societal relation?
- e. What are the factors that impact on the adoption of CSR in organizations and firms?
- f. Is there any socio-economic benefit of CSR to organization and stakeholders?
- g. Is it possible to develop benchmarked CSR parameters for construction organizations and firms?

1.7 Research Objectives

The following objectives were synthesized from the research questions for the purpose of this study. They objectives include:

- a. To profile the contemporary CSR practice in organizations in the selected locations
- b. To identify CSR drivers and instigators in organizations in selected locations
- c. To evaluation critical success indicators of the implementation of CSR by construction firms.
- d. To determine CSR Policy and Implications for Companies and Societal Relation
- e. Challenges associated with the adoption of CSR concepts by construction firms.
- f. To investigate socio-economic benefits of CSR in to organization and stakeholders in selected locations.
- g. To formulate CSR parameters for construction organizations and firms implementation.

2.0 Literature Overview

A review of some basic concept as connected to this study is presented in this section, some concepts were explored which includes;

2.1 Drivers of CSR among Construction firms.

The interest of CSR came into the limelight in construction during the late 2000. Both past and present researchers have documented the extensive adoption of CSR in construction firms across Europe and UK and other developing countries whereby in Nigeria's construction sector, a considerable amount has been acknowledged. Even with the few research works on the critical CSR drivers amongst construction firms, the level of CSR commitment is not still evident in Nigeria. During the 80s and 90s there were arguments regarding the motivators that guide the implementation of CSR in businesses and in recent times the idea that firms have an ethical obligation through CSR towards their stakeholders is seen as justifiable.

There are several reasons why some organizations implement CSR, some are significantly for economic reasons for the corporate survival of the business while others are based on creating an image and concerns for the environment. Bromhill (2007) states that the important motivators of leading global initiatives are the diversion of attention, unique qualities of brands, human resources, license to operate and risk management. The alleviation of policy risk and community protest that are attributed to a majority of projects in the construction industry can be enabled by effective CSR. This might be in form of the type of project, the form of project delivery, the client, diversity into other sectors and listing on the stock market.

According to Andayani & Atmini (2012) one of the significant drivers of CSR is competitive advantage, it creates an avenue for businesses that can distinguish themselves. In the legal system, there has been doubts and uncertainties that has been brought to notice as a hindrance including the decision making framework for the market place (Lynch-Wood; Williamson & Ramsay, 2006)

Internal and external drivers of Corporate Social Responsibility in developing economies was identified in (Nguyen, 2013). The external drivers comprising of investment inducements, global standardization, supply chain and stakeholders engagement. Cultural belief, governance gaps, political restructuring, socio-economic primacies, market access and crisis response are classified as internal drivers of CSR. Nguyen, (2013) argued that between the two drivers stated, internal drivers seem to have more effect on local communities. Also, another body that also provokes substantial execution of CSR agenda in the UK is the government. These conceptual frameworks are used in the assessment of the likely drivers for CSR uptake in this research study.

2.2 Implementation of CSR practices in other developing economies.

2.2.1 CSR practices adopted in construction firms in Malaysia.

Through the past years, Corporate social responsibility was understood to be centered around the charitable engagements such as contributing to the community help solve a problem(s) by volunteering which has been disregarded by the government. According to Salim (2011), multi-national companies are those who on a norm apply CSR with an understanding of what it is all about, in term of effectiveness and benefits before other corporations. There has been many advancements put in place by the government through establishing guidelines which have recently increased the implementation of CSR among various industrial sectors in Malaysia. Also, government is increasing the public promotion of CSR in every online-based and paper-based means which has led to increase in creating awareness of CSR.

In Malaysia, a CSR guideline has been developed as an international standard ISO 26000 to assist most companies, either small or large to implement CSR. According to ISO 26000 (2010), which states that for CSR to be considered complete, the established seven standards of social responsibility and fourteen key subjects must be adequately performed so as to acknowledge legitimate CSR. Siwar and Harizan (2008) identified a few roadblocks as a possible reason for poor execution of CSR among construction firms in Malaysia, for example; absence of required information, employee motivation, and funds, unsupportive top administration, inaccessibility to technology, an excessive amount of duplication and over accentuation on investigation and the same time being deceptive in completely achieving CSR.

Siwar and Harizan (2008) discovered that the implementation of CSR would be beneficial to both groups; the construction company itself, the community and environment. In accordance to the statement made by Amiruddin Abdul Aziz (Managing Director of Time Engineering, 2008) and CSR Digest (2008), at the point when the organization improves the states of the community in which it works, that community turns out to be increasingly prosperous, and this guarantees the organization's survival. In the process of implementing CSR to help the community, the community will eventually be of help to the organization (The CSR Digest, 2012). Additionally, the customer of the company is the society. The compensation charges of legal court cases, and project delay costs incurred from accidents whether fatal or not is reduced through ensuring that a safe and healthy working environment is maintained which is expected to be included at planning stage before construction commences. For this reason, CSR needs to be properly implemented in the construction sector as a whole which would in some way give rise to Malaysia's economy and its communities' standard of living by reducing poverty as well as preserving the environment. There are several other benefits of CSR to the construction firms: increase branding and reputation to the extent that would become equivalent to that of international construction firms. Even with the numerous promotional engagements that were taken to improve CSR awareness for construction companies in Malaysia, its adoption is still at a small amount, barely noticeable, this is also the case with Nigeria, Ghana, Kenya and South Africa.

2.2.2 CSR in construction business in Kenya

Construction firms/industries output in Kenya are considered important because of its significant contribution to the development of the economy. It represents 5% of the nation's Gross Domestic Product and utilizes around 1 million people with an expected yearly wage bill of 3.2 billion. Because of this reason, construction firms are required to go past the fundamental prerequisites of meeting set tasks and projects' goals of time, cost and quality, by considering the socio-economic, and sustainable environment issues. One of the effective ways to accomplish is through the practice of Corporate Social Responsibility in a construction firm's operational activities. As of now, all divisions of development are being compelled to have high regard for human rights, be socially responsible and ensure that their business operations align with the principles of sustainable development as a result of the amplified international, societal and regulatory pressure.

Du Plessis (2002) stated that a significant employer, a user of a great amount of resources, and one of the major polluters of the environment, the construction sector, is not exempted from this call for responsibility and accountability. For members of the construction sector to be able to continue carrying out their operations, the way they conduct business is considered a prime factor, though this is only distinguishable with time.

2.2.3 CSR in the Nigerian construction sector

CSR is fragment of the bigger responsibility of a firm to its community under surviving law notably where natural resources (e.g. iron ore, limestone, zinc, arable land, etc.) are explored in Nigeria. It has been discovered in the conducted researches by Amaeshi, Adi, Ogbechie, and Amao (2006), that indigenous firms/organizations in Nigeria see and practice CSR as corporate philanthropy directed at tabling the challenges of socio-economic development in Nigeria. From the philanthropy perspective, CSR was mainly understood to be a way of “giving back” to the society. All respondents of the study “Corporate social responsibility in Nigeria” by Amaeshi *et al.* 2006, agreed that CSR is necessary in the Nigerian business society with reasons such as the need for private companies to complement the government in providing for the people against the debated point that many of the companies in Nigeria make huge profits and should to be able to give back to the society in order to gain validity.

There is no way the practice of CSR in the Nigerian construction sector will be discussed on and light won't be shone on the oil sector as they were one of the first CSR practitioners in Nigeria. Some of these oil companies majorly MNCs often engage in CSR in order to make up for the incompetence of the government and protect the interests of their businesses within the Niger-delta province. For example, Shell have described their CSR activities in several terms to correlate with their intentions; community investment, sustainable development, etc. The main focus of these oil companies whom carry out CSR activities is on offering solutions to reduce the effects of their extraction activities on the local communities. So in this sense, they often make available hospitals, school, pipe-borne water systems, employment of indigenes, etc. According to the report by Christian Aid (2004), the operations of Shell in this region, confirmed that some of the social amenities claimed to be provided by the oil companies have been either abandoned or didn't meet the basic needs of the communities they were to offer their support to. All these still come down to the fact that the government continues to turn their backs on its commitment making it difficult for the CSR contributions of oil companies to have a positive effect on their host communities (Ite, 2004).

3.0 Research Methodology

3.1 Research design

The research design selected for this study was the survey research design which involves collecting data in order to sample respondents' opinion. This research design was used to answer the question 'what', 'when', 'where' and 'If' regarding the respondents. It identified and helped to further harvest unbiased responses from respondents used for the study. Structured questionnaires designed in Likert scale 1 to 5 was used in the survey analysis.

3.2 Research area

The research area in which the survey was carried out cuts across some selected construction firms in Lagos State and Federal Capital Territory, Nigeria. These areas were selected because of the density of construction firms and the high volume of construction activities prominent in these locations.

3.3 Population of the study

In order to generate population frame for this study, construction firms in Abuja and Lagos, Nigeria were visited. The firms visited in these locations were either recognized to be CSR

practitioners in the sense that the employees of these firms either have an idea of what CSR entails or some are ignorant of CSR concept. They were majorly multinational and medium scale construction firms surveyed as a result of the qualities they possessed and also, the rate of construction activities carried out per annum. The population sample for this study was derived using Cochran’s formula (Cochran, 1977) to arrive at an average of one hundred and sixty one (161), and the formula is as stated below;

$$n_0 = \frac{Z^2pq}{e^2} \dots\dots\dots (1)$$

Where e is the desired level of precision (i.e. the margin of error = 0.05), p is the (estimated) proportion of the population which has the attribute in question, q is 1-p and z, the z-value. A confidence level of 80% was used.

3.4 Sampling technique

The sampling technique that was used for this research is purposive sampling. This sampling technique used was based on the researcher’s knowledge and credibility on construction firms that could possibly practice or do practice CSR in Abuja and Lagos. Purposive sampling was used because this study is peculiar to the operations of a particular segment of the construction industry which is the CSR activities of constructions firms. In respect to purposive sampling, the Cochran formula for infinite population was used because there was no valid and authentic record for the number of multinational and indigenous construction firms in Nigeria that could be used for the study.

3.5 Sample size

The sample size obtained for this study cut across the following professional cadre; architects, structural engineers, mechanical and electrical engineers, builders, quantity surveyors, etc. A sample size of ninety six (96) construction firms was derived using Slovin’s formula as indicated below;

$$n = \left(\frac{N}{1 + Nb^2} \right) \dots\dots\dots \text{(Equation2)}$$

Where n = number of sample, N= total population, and b= margin error of 0.05.

3.6 Data collection instruments

The essence of data collection is to guarantee that the set objectives of this study can be successfully achieved in the appropriate and organized way. For this study, the data collection instrument used was;

Distribution of Questionnaires: The questionnaire method was adopted as the primary source of information. Each questionnaire consisted of Sections A-E. These sections included bio-data information of the respondents and survey questions presented using Likert-type scale. The respondents were asked if they ‘agree’ or ‘disagree’ with a statement attached and spaces were allocated for their responses. All data obtained will be analyzed to serve as the final results.

3.7 Statistical tools for data analysis

A descriptive statistical tool of analysis for social sciences (SPSS) version 15 was used to derive the mean values required for this study. Each questionnaire contained significant number of questions to acquire related information on the existing and non-existing practice of corporate social responsibility, factors affecting the implementation of CSR, challenges associated with the adoption of CSR concepts and the opinions of the respondents on the benefits of CSR in by the constructions in Lagos state and Abuja by applying the Relative Agreement Index (RAI) technique. The data obtained was ranked on a 5 point Likert scale in descending order using a Relative Agreement Index for each parameter to be calculated using the formula below:

$$\text{R.A.I} = \frac{5SA+4A+3SD+2D+1N}{5(SA+A+SD+D+N)} \dots\dots\dots \text{(Equation3)}$$

Where SA represents the Number of respondents that choose “strongly agree”, A represents the Number of respondents that choose “agree”, SD represents the Number of respondents that choose “strongly disagree”, D represents the Number of respondents that choose “disagree”, N represents the Number of respondents that choose “neutral”

4.0 Results and Discussion

4.1 Opinion survey on the current state of Corporate Social Responsibility practice across construction firms.

The first objective was to carry out an opinion survey on the current state of corporate social responsibility practice across construction firms in the selected locations in Nigeria. The parameters stated under this objective were developed to help analyze parameters that borders about CSR being practiced by construction firms in order to improve their corporate and operational responsibilities. Apart from the 5 point Likert type scale that was used for each objective section, the relative agreement index (R.A.I) formula was also incorporated to derive the mean and relative index for each parameter relative to the responses of the respondents. Table 1 shows the various parameters associated with this objective, the mean, R.A.I and their rankings (1st to 12th), respectively from the highest to the lowest index value. The practice of CSR being applicable to all building professionals and stakeholders in construction firms was ranked 1st having the highest R.A.I, (0.73), next to this is the practice of CSR being widely known by construction firms and their stakeholders with R.A.I of (0.67) which was ranked 2nd, and CSR practiced by construction firms has contributed to sustainable development of its environment with R.A.I of (0.64) ranked 3rd. CSR being best practiced by only multinational corporations/construction firms in Nigeria was ranked 4th with R.A.I of (0.63), Corporate Social Responsibility having to be practiced by construction firms was ranked 5th and so on till the 12th that was ranked. The parameters with the lowest relative index of (0.47 and 0.39) is CSR being practiced by medium scale construction firms and CSR being practiced by small scale constructions firms in Nigeria, ranked 11th and 12th respectively. The survey has indicated that all professional on firms concurred that all stakeholders practiced CSR, it shows the general understanding of the concepts by stakeholders which is sign of good prospects for the concept, this was supported in a study carried out in Vietnam by Nguyem, Benseman and Kelly (2018).

Table 1 Evaluation of opinion survey on the acceptability of CSR practice

S/N	Parameters	Mean	Relative Agreement Index	Rank
1	Applicability to all profession.	3.63	0.73	1 st
2	Universal acceptability by stakeholders.	3.33	0.67	2 nd
3	Contribution to sustainable development	3.17	0.64	3 rd
4	Best practiced by only multinational companies	3.16	0.63	4 th
5	CSR is being practiced by construction firms.	2.96	0.58	5 th
6	Professionals and stakeholders are instrumental	2.96	0.58	6 th
7	CSR is a source of employee satisfaction.	2.92	0.58	7 th
8	CSR effects is being beneficial to construction	2.89	0.58	8 th
9	Without CSR Firms act as socially responsible	2.55	0.51	9 th
10	CSR is being practiced the right way by const. firms.	2.38	0.48	10 th
11	Medium scale construction firms practice CSR in Nigeria.	2.33	0.47	11 th
12	Small scale constructions firms practice CSR in Nigeria.	1.98	0.39	12 th

4.2 CSR Drivers and Instigators

In Fig 2 CSR drivers is presented, top the list of survey is investment inducements with Relative Agreement Index (RAI) value of 0.75. The reason behind this is the drive for Internal generated revenue and external generated revenue drive of some of organizations therefore diving investment that will attract stakeholders that would lead to income generation. Similarly, global standardization with RAI value of 0.69 was ranked 2nd while supply chain and stakeholders engagements with RAI value 0.67 was ranked 3rd respectively. In the current industry 4.0 dispensation companies are striving for standardization of their operation and public relational activities, in a bid to achieve this companies tend to innovative how to attract stakeholders and through CSR initiatives. Some of other CSR instigators and drivers includes: cultural belief, governance gaps, corporate survival of the business, creating an image and concerns for the environment were all ranked 4th with RAI value 0.57 respectively. The view was supported in Nguyem, Benseman and Kelly (2018). Finally possibility of creating an access to a market and response to a crisis can also induce cause for CSR. For instance, during ecological disaster, company and organization can respond to support of victim in the form of CSR which in turns create an identity in the mind of stakeholders about what the organization stands to achieve.

Corporate Social Responsibility drivers and instigators in organizations are presented in Fig 2

4.3 Need for CSR Policy Instruments

There is always policy documents for issue that borders about administration of situations that borders about stakeholders interest administration and comfort through CSR. There should be harmonization of different aspect of a system in a way that will give rise to working document

and sailing orders in the form of position document or policy. This should guide formulation and administration of CSR in organizations and firms.

Parameters on CSR policy configuration and administration is presented in Fig. 2, Dearth or scarcity of policy documents for CSR administration and the need to articulate policy documents before configuring CSR policy documents were ranked 1st and 2nd respectively. One of the needs that necessitate policy documents is the scarcity of policy documents that could be used to back up operations generally. Also, policy documents need to be well articulated before the configuration of the policy documents therefore ranked 3rd. Interpretation of the policy statement should not be ambiguous and be easily interpreted, Policy statement should reflect the identity of the organization. Policy should be robust enough to reflect expected extent of involvement of stakeholders. Stakeholders should always be made the centre focus of policy formulation since the identity of an organization depends on the perception of stakeholder of the CSR of firms and organization.

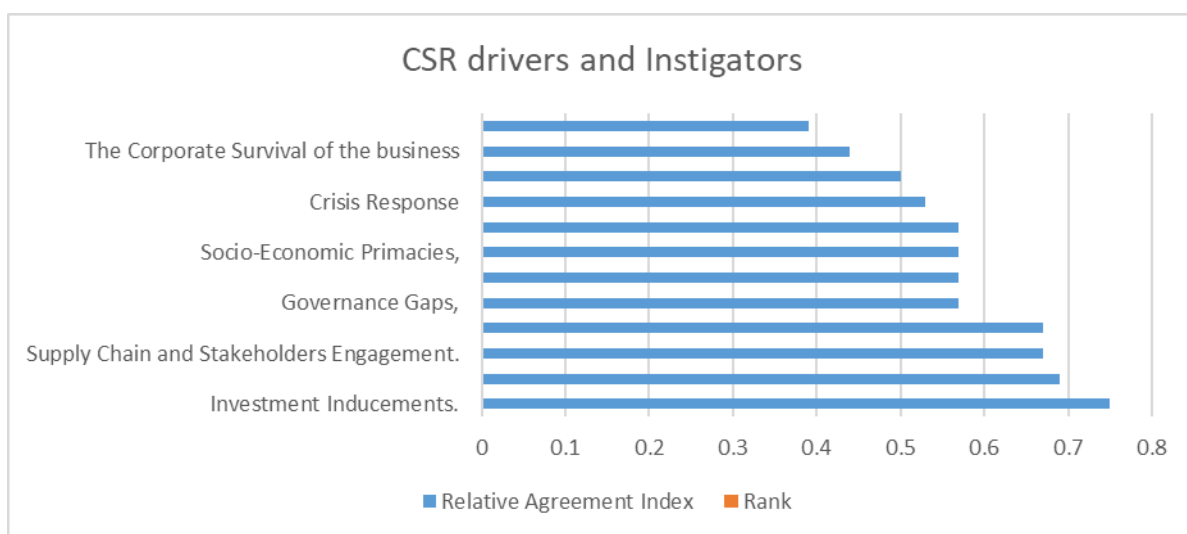


Fig.2 CSR drivers and instigators in organizations

4.4 CSR Policy and Implications for Companies and Societal Relation

There are a lot of implications of adopting CSR policy for companies and society. The CST policy tends to create good economic environment for companies and organizations. For instance in the study carried out, it was a consensus among respondents that CSR enhances companies and stakeholders relationship. From Table 2 enhancement of company's and stakeholders relations and enabling of stakeholders to understand company's CSR performance, the two factors with RAI 0.79 were ranked 1st. The more the discharge of CSR in an environment the greater the bond of affinity between company's and stakeholders. Similarly, stakeholders' understanding of performance of CSR of any organization often depends on the extent of publicity that a company gives to its CSR initiatives, therefore the factor is ranked first (1st). Similarly, CSR can also as one of the beneficial effect create tendency of stakeholder patronage of an organization products. The more a company or organization entrench its CSR in a community, the more the tendency to create a business niche for itself. Finally, some of other implications include: Organization with good CSR enjoys more patronage, CSR policy enhances companies performance while CSR guaranteed company's' operation longevity in area of

operation, the view was supported in Michaels and Gruning (2018) and Nguyem, Benseman and Kelly (2018).

Table 2 The need for CSR Policy Instruments

S/N	Policy Instruments	Mean Index	Relative Agreement Index	Rank
i.	Scarcity or Dearth of policy documents for CSR administration	3.37	0.67	1 st
ii.	The need to articulate policy documents before configuring CSR policy documents	3.31	0.66	2 nd
iii.	The configuration of CSR documents should reflect stakeholders contribution	3.28	0.65	3 rd
iv.	Implementation should be free of external interference	3.12	0.62	4 th
v.	Policy statement should be environmental compliant	2.97	0.60	5 th
Vi	Interpretation of the policy statement should not be ambiguous and be easily interpreted	2.39	0.48	6 th
vii.	Policy statement should reflect the identity of the organization	2.29	0.46	7 th

4.5 Challenges associated with the adoption of CSR concepts by construction firms.

In Table 3 and Fig 3 below, an evaluation of the respondents responses are indicated in respect to the various challenges associated with the adoption of CSR concepts by construction firms. The rankings range from 1st to 10th from the highest relative agreement index to the lowest. From the table, the 1st ranked is no abiding law or strict policy set by the government on corporate social responsibility, being the challenge with the highest R.A.I of (0.786517), then followed by the 2nd ranked, lack of understanding of the CSR concept by construction workers and stakeholders with R.A.I of (0.775281). The 3rd ranked is little or no promotion of the CSR concepts by the government and other regulatory bodies aware of its importance and benefits to construction firms and affected society with R.A.I of (0.764045), followed by lack of interest of construction firms towards having social responsibilities to the communities in their regions ranked 4th with R.A.I of (0.734831), and so on till the 10th. These challenges; wrong motives and abuse of the practice of CSR by construction professionals and management team and lack of confidence in the construction firms to be socially responsible to the host communities have the lowest R.A.I of (0.61573) and (0.602247), respectively. Therefore these challenges did not have as much impact as those which were ranked 1st, 2nd and 3rd in the adoption of CSR concepts by construction firms.

Table 3 Evaluation of Critical Success Indicators of the implementation of CSR by construction firms.

S/N	Parameters	Mean	R.A.I	Rank
1	Active contribution of construction firms to the social, economic and environmental improvement of the society.	3.67	0.74	1 st

2	Obedience to laws, transparency and respect for people and the environment.	3.67	0.74	2 nd
3	Drive for recognition by construction firms, excellent leadership, innovativeness, and constant productivity.	3.61	0.72	3 rd
4	Consciousness of construction firms to impact the immediate environment.	3.56	0.71	4 th
5	Eliciting respect, admiration, esteem and confidence through CSR by construction firms.	3.51	0.70	5 th
6	Construction firms' support for good causes that benefits society and environment.	3.46	0.69	6 th
7	Expectation of the host communities and their zeal to take part in the operations of the firms.	3.45	0.69	7 th
8	The need for construction firms to treat their clients and investors courteously and communicate with them.	3.38	0.68	8 th
9	Established policy/culture that prohibits the employment of the under-aged in construction firms.	3.37	0.67	9 th
10	Establishing rewards and incentives to employees by construction firms.	3.10	0.62	10 th
11	Conflict of interest in the adoption of its own concept of Corporate Social responsibility and that of other firms.	3.07	0.61	11 th
12	Construction firms stand behind their products and services with good quality that meets with the requirement of their clients/owners.	3.05	0.61	12 th
13	Written information disclosure policy that seeks to make all material information (financial and non-financial) fully, timely and equally available to all stakeholders.	2.99	0.59	13 th

Source: Field Survey (2019).

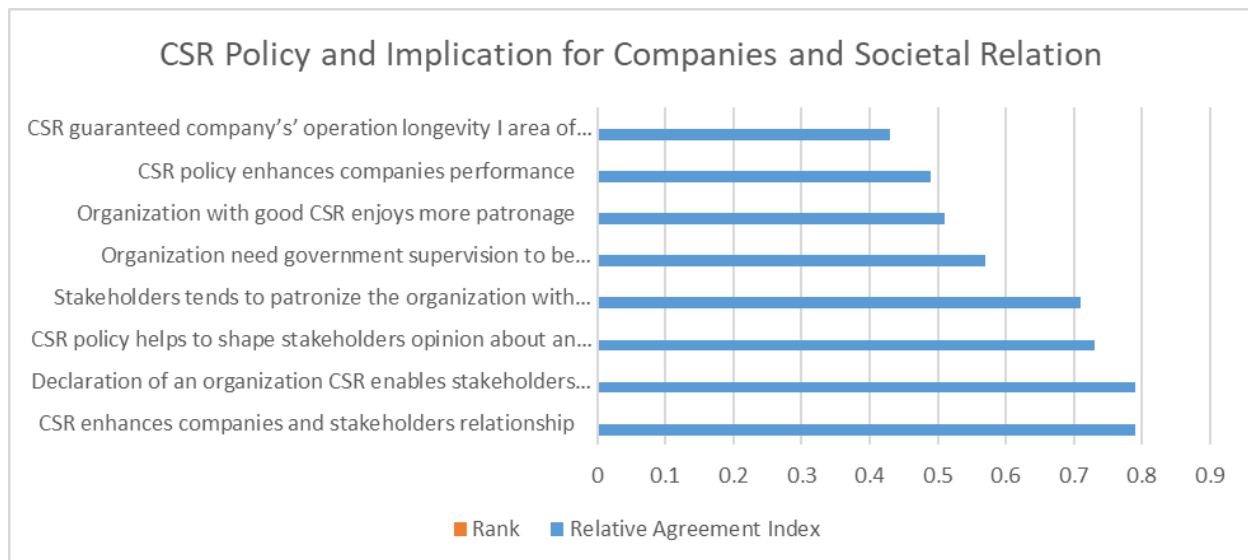


Fig. 3 CSR Policy and Implications for Companies and Societal Relation

4.6 Evaluation of the Socio-Economic benefits of Corporate Social Responsibility in Construction Firms.

Table 4 indicates the several benefits of CSR in construction firms in accordance to the responses obtained with their rankings from 1st to 15th. From the table, the most favorable benefit is building an image for the firm which is ranked the 1st with the highest R.A.I of (0.93), followed by creates a sense of giving back to the society in construction firms ranked 2nd with R.A.I of (0.77), and leads to the creation of environmental friendly inputs by construction firms ranked 3rd with R.A.I of (0.76). The 4th ranked is attracting prestigious investors with R.A.I of (0.76), followed by creates good relations with the clients and related stakeholders ranked 5th with R.A.I (0.74). The 6th ranked is motivation and improvement employees' morale with R.A.I of (0.72), followed by elicits clients loyalty ranked 7th with R.A.I of (0.65), and so on till the 15th. The benefits with the lowest relative agreement index are mitigation of risk involved in construction operations (0.58), it produces enhanced profits (0.56), and leads to cost reduction (0.55) ranked 13th, 14th and 15th respectively.

TABLE 4 Evaluation of challenges associated with the adoption of CSR concepts by construction firms.

S/N	Parameters	Mean	R.A.I	Rank
1	No abiding law or strict policy set by the Government on Corporate Social Responsibility.	3.93	0.79	1 st
2	Lack of understanding of the CSR concept by construction workers and stakeholders.	3.88	0.78	2 nd
3	Little or no promotion of the CSR concepts by the government and other regulatory bodies aware of its importance and benefits to construction firms and affected society.	3.82	0.76	3 rd
4	Lack of interest of construction firms towards having social responsibilities to the communities in their regions.	3.67	0.74	4 th
5	Difficulty in getting the top managements' support in construction firms in the adoption of CSR concepts.	3.47	0.69	5 th
6	Lack of transparency by construction firms and the government towards the measures taken to establish the necessary practices of CSR to the host communities.	3.44	0.69	6 th
7	Wrong attitude to change such as being open to the importance of adopting CSR concepts in construction firms.	3.26	0.65	7 th
8	Little or lack of team work among the construction professionals and management towards establishing a successful CSR practice.	3.23	0.65	8 th
9	Wrong motives and abuse of the practice of CSR by construction professionals and management team.	3.08	0.62	9 th
10	Lack of confidence in the construction firms to be socially responsible to the host communities.	3.01	0.60	10 th

Source: Field Survey (2019)

There a lot of beneficial return in engaging CSR, the effect is on the stakeholders and on the company/organizations as presented in Table 5. One of the most visible effect, is image making of the organization. It makes organization to have positive image and outlook by the society. Similarly, as part of socio-economic effect of CSR. Society tends to get feedback from companies and organization in the form of developmental programme. The contribution therefore will create a cordial atmosphere of good relationship among the concerned parties. Therefore image building was ranked 1st with RAI value of 0.93, sense of giving back to the society in construction firms RAI 0.77 ranked 2nd, while creation of environmental friendly input by construction firms with RAI value of 0.76 is ranked 3rd. Similarly, the employee of a company with CSR always getting moral boost from time to time as regards their company's performance at CSR initiatives there encourage them to have more input into the system. Some other effects includes greater efficiency and less waste, employee retention, inducing stakeholders loyalty and dedication, cost reduction and enhanced profits and turnover among others. The view above is supported in Nguyem, Benseman and Kelly (2018).

TABLE 5 Evaluation of the Socio-Economic benefits of Corporate Social Responsibility in Construction Firms.

S/N	Socio-Economic Benefits Parameters	Mean	R.A.I	Rank
1	Building an image for the firm (image making)	4.67	0.93	1 st
2	Creates a sense of giving back to the society in construction firms.	3.87	0.77	2 nd
3	Creation of environmental friendly inputs by construction firms.	3.82	0.76	3 rd
4	Attracting prestigious Investors	3.81	0.76	4 th
5	Good relations with the clients and related stakeholders.	3.72	0.74	5 th
6	Motivation and improvement of employees' morale.	3.61	0.72	6 th
7	Elicits stakeholders loyalty and dedication	3.27	0.65	7 th
8	Greater efficiency and less waste	3.23	0.65	8 th
9	Retention of employees	3.16	0.63	9 th
10	Protection of natural resources	3.13	0.62	10 th
11	Prevents legal actions	3.09	0.62	11 th
12	License to operate	3.02	0.61	12 th
13	Mitigation of risk involved in construction operations.	2.88	0.58	13 th
14	It produces enhanced profits	2.78	0.56	14 th
15	Leads to cost reduction	2.76	0.55	15 th

Source: Field Survey (2019).

4.7 Developing CSR Parameters for CSR Formulation and Implementation

Table 6 Factor Analysis (Correlation matrix)

S/N	PARAMETERS	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	F13
1	Active contribution of construction firms to the social, economic and environmental improvement of the society.	1.000	—	—	—	—	—	—	—	—	—	—	—	—
2	Obedience to laws, transparency and respect for people and the environment.	0.732	1.000	—	—	—	—	—	—	—	—	—	—	—
3	Eliciting respect, admiration, esteem and confidence through CSR by construction firms.	—	0.762	1.000	—	—	—	—	—	—	—	—	—	—
4	Expectation of the host communities and their zeal to take part in the operations of the firms.	—	—	—	1.000	—	—	—	—	—	—	—	—	—
5	Written information disclosure policy that seeks to make all material information (financial and non-financial) fully, timely and equally available to all stakeholders.	—	—	—	—	1.000	—	—	—	—	—	—	—	—
6	Consciousness of construction firms to impact the immediate environment.	—	—	—	—	—	1.000	—	—	—	—	—	—	—
7	Conflict of interest in the adoption of its own concept of Corporate Social responsibility and that of other firms.	—	—	—	—	—	—	1.000	—	—	—	—	—	—
8	Construction firms stand behind their products and services with good quality that meets with the requirement of their clients/owners.	—	—	—	—	—	—	—	1.000	—	—	—	—	—
9	The need for construction firms to treat their clients and investors courteously and communicate with them.	—	—	—	—	—	—	—	—	1.000	—	—	—	—
10	Established policy/culture that prohibits the employment of the under-aged in construction firms.	—	0.773	0.720	—	—	0.715	—	—	—	1.000	—	—	—
11	Drive for recognition by construction firms, excellent leadership, innovativeness, and constant productivity.	—	0.734	—	—	—	—	—	—	—	0.792	1.000	—	—
12	Construction firms' support for good causes that benefits society and environment.	—	—	—	—	—	—	—	—	—	—	—	1.000	—
13	Establishing rewards and incentives to employees by construction firms.	—	—	—	—	—	—	—	—	—	—	—	—	1.000

Source: Field Survey (2019).

The following factors below were extracted from Table 6 with values ranging from 0.700 to 1.000;

F₁- Active contribution of construction firms to the social, economic and environmental improvement of the society.

F₂- Obedience to laws, transparency and respect for people and the environment.

F₃- Eliciting respect, admiration, esteem and confidence through CSR by construction firms.

F₆-Consciousness of construction firms to impact the immediate environment.

F₁₀- Established policy/culture that prohibits the employment of the under-aged in construction firms.

F₁₁- Drive for recognition by construction firms, excellent leadership, innovativeness, and constant productivity.

Group of factors;

Group 1- $1.000F_1 + 0.732F_2$ (4)

Group 2- $1.000F_3 + 0.720F_{10}$ (5)

Group 3- $1.000F_6 + 0.720F_{10}$ (6)

Group 4- $1.000F_{10} + 0.792F_{11}$ (7)

Group 5- $1.000F_1 + 0.762F_3 + 0.773F_{10} + 0.734F_{11}$ (8)

Discussion, Conclusion and Recommendation

The study is centered on the premise that CSR initiative towards stakeholders and companies can have serious influence on the behavior and performance of a company or organizations. Also, this study toes the line of submission in in CSR concept in term of cutting across cultural, socio-cultural and economic contexts (Hoffman and Newman 2014).This is relevant in the development of framework of application for CSR in developing countries like Nigeria, Ghana Kenya and others. The outcome of result analysis affirm validity of opinion of the respondents and the results are consistent with results and findings of previous studies and researchers. Part of the outcome of the study is reaffirmation of the social desirability nature of CSR, stakeholder's perceptions, benefit of CSR and critical success factors to the implementation of CSR. The stakeholders used it to create an identity and image for an organization or company. Internal employee often used CSR as one of the distinguishing attribute and parameters to categorize company and organization as good or bad which eventually defines their self-esteem. Also, our proposed framework and research outcome provides a leeway to the importance of company and organization CSR as one of the many ways a corporate organization or firm can enlarge scope of coverage, enhanced image and identity and corporate image for employee morale. The study demonstrated how external dimension of a company activity can lead to enhanced stakeholders satisfaction, i.e. the internal employee and external stakeholder. Social exchange theory and theory of relevance were relied upon in this study as a theoretical framework in understanding the deeper dimension nature of CSR. For instance, exchange of company and organization, goodwill with stakeholders in the environment such as government,

suppliers, clients and the like in a way makes the stakeholder to be committed to the company or organization value and vision.

Moreover, social networking and interaction is one of key game changer changers in the administration of CSR which was demonstrated in the opinion of respondents about critical success factors that influences effective adoption of CSR. In developing economies like Nigeria, Kenya, Ghana and the like, social networking has been one of the ingredients of community cohesion, which is underpinned by theory of social networking. Social networking is a thing of great value, the culture respect collective responsibility and believes in giving back to the society. The system respond either positively or negatively to the environmental stimuli per time, therefore any company or organization especially construction organization and companies that meets the extrinsic and intrinsic needs of a system enjoys the cooperation of the system and would experience patronage and indeed would experience acceleration since association brings acceleration.

According to Moses, Josman and Yaniv (2011), organizations CSR engenders employee and stakeholders motivation and identification, thus employee tends to be connected with them, in similar vein company that reach out in the form of goodwill(CSR) to the environment would enjoys environmental cooperation. Therefore in this study, socio-economic benefits of CSR to the society among other parameters were presented, this include environmental development, winning of more fans and stakeholders and inducing sense of collectivism in people (Popa, Dabija, ISO26000 (2019), Chiostecka-Dudek, Peers (2016), Lu, Ren, Yifan, Lin and Streimikis (2019).

Conclusion

There are certain objectives that were set at the outset of the study, this includes; profiling the extent of awareness about CSR practice in organizations in the selected locations; identifying CSR drivers and instigators in organizations in selected locations; evaluating critical success indicators of the implementation of CSR by construction firms; determining CSR Policy and Implications for Companies and Societal Relation; identifying challenges associated with the adoption of CSR concepts by construction firms; investigating socio-economic benefits of CSR in to organization and stakeholders in selected locations and to formulate CSR parameters for construction organizations and firms implementation.

The practice of corporate social responsibility is being practiced by medium scale construction and small scale constructions firms in Nigeria, according to the study. The survey has indicated that all professional on firms concurred that all stakeholders practiced CSR, it shows the general understanding of the concepts by stakeholders which is sign of good prospects for the concept, and this was supported in a study carried out in Vietnam by Nguyem, Benseman and Kelly (2018).

Some CSR drivers were identified, investment inducement or attraction to invest in a venture with the aim of making profit The reason behind this is the drive for Internal generated revenue and external generated revenue drive of some of organizations therefore diving investment that will attract stakeholders that would lead to income generation. Also, quest for global standardization is also one of the key indicators.

Similarly, there are factors that are critical to the success of CSR initiative as presented in this study, such as; Active contribution of construction firms to the social, economic and environmental improvement of the society. Obedience to laws, transparency and respect for people and the environment and Drive for recognition by construction firms, excellent leadership, innovativeness, and constant productivity among others.

Also, as regards determining CSR policy and implications for companies and societal relationship, scarcity or dearth of policy documents for CSR administration and the need to articulate policy documents before configuring CSR policy documents are necessary point of consideration, the policy should be well articulated to the extent that it would be cleared to all stakeholders for running purpose.

Finally, parameters for CSR framework was presented four important parameters. The factors (F) includes: F₁- Active contribution of construction firms to the social, economic and environmental improvement of the society, F₂- Obedience to laws, transparency and respect for people and the environment, F₃- Eliciting respect, admiration, esteem and confidence through CSR by construction firms, F₆-Consciousness of construction firms to impact the immediate environment, F₁₀- Established policy/culture that prohibits the employment of the under-aged in construction firms and F₁₁- Drive for recognition by construction firms, excellent leadership, innovativeness, and constant productivity.

Recommendation

The following recommendations were suggested as panacea to a good CSR initiative by construction companies and other organization and industries at large;

I. Construction companies and industries to embrace CSR as a one of cardinal point of action in their yearly budget especially in developing countries.

ii. Setting up of policy to guide and administer the CSR implementation.

iii. Periodic survey on the impact of CSR on respective stakeholder of the organization that is carrying out CSR should be duly carried out.

iv. Active contribution of construction firms to the social, economic and environmental improvement of the society.

v. stakeholders and government should inculcate the responsibility awareness in impacting people, and formulate CSR programme that is people oriented and compliant.

vi. Contributory and participatory approach should be adopted when configuring CSR package for stakeholder for successful implementation by CSR organization and body.

References

Adams, Gary.,King, Linda.,Mattimore, Laura., King,nDaniew (1995) Family Support Inventory for Workers< A new measure of perceived Social Support from family members. Journal of Organizational Behaviour. 16 (3), Pg.235-258.

Amaeshi, K., Adi, B., Ogbechie, C., & Amao, O. (2006). Corporate Social Responsibility (CSR) in Nigeria: western mimicry or indigenous practices? Research Paper Series, International Centre for Corporate Social Responsibility - ISSN 1479-5124. No. 39-2006

Amiruddin Abdul Aziz (Managing Director of Time Engineering Berhad, 2008). Corporate Social Responsibility. Malaysian Stock Biz. Pg.1-3.

Andayani & Atmini (2012), Andayani, W. & Atmini, S. (2012). Corporate Social Responsibility (CSR), Good Corporate Governance (GCG), and Firm Performance, Journal of Modern Accounting and Auditing, (8)10: 1484-1495.

Anne, Michaels, and Michael Gruning (2018) The Impact of Corporate Identity on Corporate Social Responsibility Disclosure. International Journal of Corporate Social Responsibility. 3:3.Pg. 4-13.

Bromhill (2007), Broomhill, R. (2007). Corporate Social Responsibility: Key Issues and Debate, Don Dunstan Foundation for the Duncan papers series. <http://www.som.cranfield.ac.uk/som/dinamic-content/research/doughty>

Chiostecka-Dudek, Peers (2016) Chivistecka-Dudek, H; Peers (2016) Corporate Social Responsibility with Reputation and Brand of the Firm. Forum Sci. Oeconomia 4, 171-179.

Cochran, William G. (1977) Sampling Technique. New York. John Wiley & Sons. Inc. London.

Cormier and Gordon (2001). Cormier, D. and Gordon, I. (2001), Examination of Social and Environmental Reporting Strategies, Accounting, Auditing & Accountability Journal, Vol. 14, No. 5, 587-616.

CSR Digest (2008) Social in 2008.Olympus.Pg.1.10.

Deegan, C., Rankin, M. and Voght, P. (2000), Firms' Disclosure Reactions to Social Incidents: Australian Evidence, Accounting Forum. Vol. 24, No. 1, pp. 101-130.

Du Plessis, C 2002, 'Social responsibility in the construction sector', CSIR Building and Construction Technology, November 2002 Issue, available at: <http://www.buildnet.co.za/akani/print/2002/nov/print08.html>.

Dyann Ross (2011) A research Informed Model for Corporate Social Responsibility: Towards Accountability to Impacted Shareholders. Journal of Corporate Social Responsibility. 28: 3-11.

Edward, V. and Phan, A. (2008) Vietnam. Rethinking the State. New York, Plamgrave. Macmillan.

Gabriele, Bammer. (2006) Integrating and Implementing Sciences: Building a new Specialization. Ecological Society. 10, Pg. 1-5.

Gary, Lynch-Wood; David, Williamson & John, Ramsay (2006) Drivers of Environmental Behaviour in Manufacturing SME's and the Implications in CSR. *Journal of Business Ethics*. 67:3. 317-330.

Gray, R., Kouhy, R. and Lavers, S. (1995), "Constructing a research database of social and environmental reporting by UK companies", *Accounting, Auditing and Accountability Journal*, Vol 8 No 2, pp. 78-101.

Haifeng, Huang., Di, Wu, and Gaya, I. (2017) Chinese Shareholders Reaction to the Disclosure of Environment Violations: A CSR Perspective. *Journal of Social Responsibility*.2:12. Pg.2-16.

ISO 26000 (2010) Guide on Corporate Social Responsibility. International Organization for Standardization. Pg. 1-10.

Ite, U. E. (2004). Multinationalsandcorporatesocialresponsibilityindevelopincountries: a case study of Nigeria. *Corporate Social Responsibility and Environmental Management*, 11(1):1-11.

Jenkins, H. (2006) Knowledge of Corporate Social Responsibility. *Journal of Business Ethics*.67, 214-256.

Kot, S. (2014) Knowledge and Understanding of Corporate Responsibility. *Journal of Advance Res. Law Econ*. 15, Pg.109-119.

Lindblom, C.K. (1994), "The Implications of Organizational Legitimacy for Corporate Social Performance and Disclosure", paper presented to the Critical Perspectives on Accounting Conference, New York.

Lu, Ji.,Ren, Li., Yifan, H., and Streimis., J (2019)Linking Corporate Responsibility with Reputation Amfiteau Econometric. Pg.21, 442-460.

Minhi, Nguyem., Jo, Benseman and Stephen, Kelly (2018) Corporate Social Responsibility (CSR) in Vietnam: A Conceptual Framework. *International Journal of Corporate Social Responsibility* 3: 9. Pg.1-12.

Moon, J. (2004). Government as a Driver of Corporate Social Responsibility, Research Paper Series, International Centre for Corporate Social Responsibility, Nottingham University.

Moses, M., Josman, Z., and Yaniv, E. (2011) Corporate Social Responsibility organization identification and Motivation. *Social Responsibility Journal*.7, Pg.310-352.

Nguyen, V. (2013). Corporate Social Responsibility Implementation by Vietnamese Enterprises, University of Lahti University of Applied Science.
<http://publications.theseus.fi/bitstream>.

Noorazah. Md.,Juliana Salim (2011) Factors Influencing Employee Knowledge Sharing Capabilities in Electric Government Agencies in Malaysia. Bussiness. Pg.1-6

Popa, Dabija, ISO26000 (2019) A brief Literature Review: In ISO 26000-A Standard View of Corporate Social Responsibility, Idowu SO, Sitnikov,C.D; Bolean, C. Eds. Springer International Publishing New York. USA, 2019. Pg. 81-92.ISBN 978-3-319-92, 650-656.

Siti, Haslina Harizan and Sowar Chahuri (2008) A study on Corporate Social Responsibility Practices Amongst Business Organization in Malaysia. International Journal of Corporate Social Responsibility. 15:3. Pg 1-12.

Sehar, Zulficar., Jozsef, Popp., Rebecca Sadaf., Jolitta, Vveinhardt., and Domician, Mate. (2019) An Examination of Corporate Social Responsibility and Employee Behaviour: The Case Study of Pakistan. Journal of Sustainability. MDPI. Pg.2-11.

Suchman 1995 Suchman, M.C. (1995), “Managing legitimacy: Strategic and institutional approaches”, Academy of Management Review, Vol. 20 No.3, pp. 571-610.