

UNIVERSITY OF WINCHESTER

The Ethical Imperative of CSR Practice and Disclosure by
Firms in Nigeria Delta Swamplands

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Doctor of Philosophy (PhD)

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postgraduate research degree of the University of Winchester.

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DEDICATION

I dedicate this research to every member of my family, especially my daughter Stephanie, for being my support system throughout this journey. Also, to my friends who were pillar of strength during my times of weakness. Above all, I dedicate this great achievement to God Almighty who has orchestrated this journey long before I embarked on it and to whom I return all the glory.

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ABSTRACT

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As a mono-product economy, Nigeria relies mostly on oil revenue. However, the oil exploration activities of firms operating in the Niger Delta Region (NDR) have left in its wake tales of devastation, poverty and misery. This, no doubt, has created Corporate Social Responsibility (CSR) issues in the region. This research, therefore, focuses on critically evaluating the importance of ethics in CSR practice and disclosure by firms operating in Nigeria Delta Swamplands.

While CSR is becoming more popular in developed societies with strong institutional frameworks, there is a relatively low level of awareness and selective application of international guidelines to support CSR practice in Nigeria effectively. More importantly, having identified the lack of CSR institutional framework for Nigeria, this study attempts to develop a set of context-specific, ethically-driven CSR guidelines based on globally accepted best practices that can motivate improved CSR ethical conduct of firms operating in Nigeria.

The research adopts institutional theory as the main theoretical foundation, complemented by stakeholder and legitimacy theories. Also, qualitative research methodology is adopted to evaluate the primary data collected through semi-structured interviews, and thereafter, analysed with the Nvivo 12 software. Furthermore, the study adopts an inductive, interpretivist philosophical paradigm that reveals deep phenomenological insights into what participants in the study consider as relevant characteristics in developing a set of guidelines for ethical CSR practice by organisations in Nigeria. The findings of this study reveal that most firms operating in the NDR of Nigeria are not socially and ethically responsible. ***As a result, the study's contribution to knowledge highlights the need for and develops a set of context-specific CSR ethical guidelines and transparency benchmark to promote ethical CSR practice in Nigeria.***

Keywords: Corporate Social Responsibility (CSR), Firms, Ethics, Niger-Delta Swamplands, Nigeria.

TABLE OF CONTENT

DECLARATION AND COPYRIGHT STATEMENT.....	1
DEDICATION	2
ABSTRACT.....	3
TABLE OF CONTENT	4
LIST OF TABLES.....	9
LIST OF FIGURES.....	10
CHAPTER 1 - GENERAL OVERVIEW AND CONTEXT OF THE RESEARCH.....	11
1.1 Introduction and Overview of Research	11
1.2 CSR as a Global Concept.....	13
1.3 Statement of Research Problem	14
1.4 Aims and Objectives of the Research	14
1.5 Research Questions	15
1.6 Originality and Context of the Research	16
1.7 Motivation for the Research	17
1.8 Significance and Justification of the Research.....	18
1.9 Conceptual Framework of the study	18
1.10 Theoretical Framework of the Study	20
1.11 Scope and Structure of the Thesis	21
1.12 Summary and Conclusion	22
CHAPTER 2 - THE NIGER DELTA REGION OF NIGERIA – <i>History and Evolution</i>	24
2.1 Introduction	24
2.2 The Discovery and Evolution of Crude Oil Exploration in Nigeria.....	24
2.2.1 The Impact of Oil and Gas Activities on Nigeria’s Socio-Economic system.	28
2.3 Environmental Degradation and Pollution	29
2.3.1 The Ogoni Crisis with Shell Petroleum Development Company of Nigeria	30
2.4 Niger Delta Region and Multinational Corporations: Present Dynamics	33
2.4.1 Poverty amidst plenty in the Niger Delta Region.....	34
2.4.2 Unemployment, Youth Restiveness and Insecurity in the NDR.....	35
2.4.3 Corruption in the Niger Delta Region.....	36
2.5 Summary and Conclusion	37
CHAPTER 3 - CORPORATE SOCIAL RESPONSIBILITY – <i>Evolution and Concepts</i>	38
3.1 Introduction	38

3.2	History and Concepts of Corporate Social Responsibility.....	38
3.3	Carroll’s CSR Pyramid and CSR practice in Developed countries.....	43
3.4	Visser CSR Pyramid and CSR Practice in Developing Countries	45
3.5	Limitations of the CSR Pyramids and A Review of other Modern CSR Models	47
3.6	The Triple Bottom Line Concept	49
3.7	CSR and the Business Case Argument.....	52
3.8	Corporate Social Responsibility and Corporate Sustainability.....	53
3.9	Summary and Conclusion	55
CHAPTER 4 – THEORETICAL FRAMEWORK OF THE RESEARCH		57
4.1	Introduction	57
4.2	Theoretical Framework of the Study	58
4.2.1	Institutional Theory.....	61
4.2.2	Stakeholder Theory.....	63
4.2.3	Legitimacy Theory	66
4.3	Potential theoretical lenses for this Study	67
4.3.1	Ethical Theory.....	68
4.3.2	Political Economy Theory.....	70
4.4	Summary and Conclusion	72
CHAPTER 5 - IDENTIFYING GUIDELINES AND STANDARDS FOR CSR BENCHMARKING.		74
5.1	Introduction	74
5.2	CSR Guidelines and Standards: Origin, Implementation and Significance.	75
5.2.1	CSR Guidelines (Global).....	77
5.2.2	International CSR Standards/ Certificates.....	83
5.2.3	Codes of Conduct	88
5.3	The International Institute for Sustainable Development (IISD) Implementation Guide	89
5.4	CSR Benchmarking	91
5.4.1	Advantages and Disadvantages of CSR Benchmarking	91
5.5	Summary and Conclusion	93
CHAPTER 6 - PHENOMENOLOGICAL CASE STUDY: CSR ETHICS IN NIGERIA DELTA SWAMPLANDS		95
6.1	Introduction	95
6.2	The Niger Delta Region of Nigeria as a Case Study	95
6.3	CSR Ethics as the Study Phenomenon	96
6.4	CSR Practice in the Niger Delta Region: A Phenomenological Case study.....	98

6.4.1	Contextual Factors and CSR practice in the NDR	99
6.4.2	CSR Ethical Responsibility in the NDR of Nigeria	104
6.5	Roles and Responsibilities of CSR Stakeholders in the NDR.	110
6.5.1	Role of Government.....	110
6.5.2	Role of Firms	112
6.5.3	Role of Civil Society Organizations.....	113
6.5.4	Role of Local/Host Community	113
6.6	Delineating Key CSR Stakeholders as Research Participants	115
6.6.1	Government Research Participants – Category GR	115
6.6.2	Firms Research Participants – Category FR.....	116
6.6.3	Civil Society Organisations Research Participants - Category CS	117
6.6.4	Local Communities Research Participants – Category LC	118
6.7	Summary and Conclusion	119
	CHAPTER 7 - RESEARCH METHODOLOGY	120
7.1	Introduction	120
7.2	Research Methods and Research Methodology	122
7.2.1	Types of Qualitative Research.....	123
7.3	Research Philosophy	125
7.3.1	Ontology.....	125
7.3.2	Epistemology.....	126
7.3.3	Axiology.....	127
7.4	Research Paradigm	127
7.5	Research Approach for Theory Development	129
7.6	Justification for using Qualitative method.....	130
7.7	Phenomenological Case Study	131
7.8	Research Design and Methodology	133
7.8.1	Research Location	135
7.8.2	Method of Data collection	135
7.8.3	Selection and Accessibility of Research participants	136
7.8.4	Ethical Consideration: Consent Forms /Agreement	142
7.8.5	Interview Question Guide	142
7.8.6	Justification of Research Questions	144
7.8.7	Justification of Interview Process	147

7.8.8	Data Trustworthiness.....	148
7.8.9	Method of Data Analysis.....	149
7.8.10	Data Presentation	152
7.9	Guideline Development Process.....	152
7.9.1	<i>Efficacy of the Developed CSR Ethical Guidelines.....</i>	154
7.10	Limitations in Conducting Qualitative Research	155
7.11	Summary and Conclusion.	158
CHAPTER 8 - DATA ANALYSIS PRESENTATION AND DISCUSSION OF FINDINGS		159
8.1	Introduction	159
8.2	Profile of Research Participants - Data Source	160
8.3	Presentation and Interpretation of Themes	162
8.3.1	Corporate Social Responsibility (CSR) Programme and Activities	162
8.3.2	Global Memorandum of Understanding (GMOU)	164
8.3.3	Environmental Issues	166
8.3.4	CSR Implementation Issues.....	168
8.3.5	Local Community Issues.....	172
8.3.6	Health Care Issues.....	175
8.3.7	CSR Ethical Issues	176
8.3.8	CSR License to Operate	178
8.3.9	CSR Context.....	179
8.3.10	Human Rights and Safety.....	180
8.4	Structural Description and Analysis of Findings according to Thematic Categories.....	181
8.4.1	Thematic Category 1: Current Status of CSR practice by Firms in the NDR.....	190
8.4.2	Thematic Category 2: Challenges to Effective CSR practice by Firms in the NDR...193	
8.4.3	Thematic Category 3: Poor CSR Ethical adherence amongst Firms in the NDR.....	198
8.4.4	Thematic Category 4: Relevant characteristics of CSR Guidelines for Nigeria.....	200
8.5	Summary and Conclusion	204
CHAPTER 9 - DEVELOPMENT OF CSR ETHICAL GUIDELINE FOR NIGERIA		207
9.1	Introduction	207
9.2	Determining the Components of the CSR Ethical Guidelines	210
9.3	CSR Ethical Guidelines for Firms in Nigeria Delta Swamplands	214
9.4	Developing a Transparency Benchmark for Implementation and Compliance monitoring	216

9.4.1	Transparency Benchmark: Compliance Monitoring Framework	216
9.5	Summary and Conclusion	220
CHAPTER 10 - CONCLUSION, POLICY IMPLICATIONS AND RECOMMENDATIONS FOR FURTHER RESEARCH		221
10.1	Introduction	221
10.2	Research Process – Sequential Stages	222
10.3	Key Findings of Research	224
10.3.1	Current status of CSR practice by firms in the Niger Delta region.....	225
10.3.2	Challenges to effective CSR practice by Firms in the Niger Delta Region.....	225
10.3.3	Poor Ethical adherence amongst firms in the Niger Delta Region.....	226
10.3.4	Relevant characteristics of effective CSR guidelines for Nigeria	226
10.4	Research Implication and Contribution to Knowledge	227
10.4.1	Implication for Theory.....	228
10.4.2	Implication for Practice	229
10.5	Limitations of the Study	230
10.5.1	Mitigation Strategies for Research Limitations.....	231
10.6	Recommendations for Future Research	232
10.7	Conclusion.....	232
REFERENCES		234
GLOSSARY.....		278
APPENDICES		281

LIST OF TABLES

Table 1: Evolution of the CSR Concept.	40
Table 2 – Categorization of the Ten Principles of the United Nation Global Compact (UNGC)	79
Table 3- CSR Guidelines and Standards: An Analytical Review.	87
Table 4 - CSR Implementation Guideline for Business.....	90
Table 5- Distinction between Quantitative and Qualitative Research.....	123
Table 6- Presentation of Themes & Sub-themes of the Research.....	161
Table 7 - Thematic Categorization of Local Community Participants' Responses	182
Table 8 - Thematic Categorization of Civil Society Participants' Responses	184
Table 9 - Thematic Categorization of Firm Participants' Responses.....	186
Table 10 - Thematic Categorization of Government Participants' Responses	188
Table 11- Thematic Category 1: Current Status of CSR practice by Firms in the NDR	191
Table 12 - Thematic Category 2 - Challenges to Effective CSR practice by Firms in the NDR	194
Table 13 - Thematic Category 3: Poor CSR Ethical adherence amongst Firms in the NDR	199
Table 14 - Thematic Category 4: Relevant Characteristics of effective CSR Guidelines for Nigeria	201
Table 15 – Conceptual Framework for the CSR Ethical Guidelines.....	213
Table 16 - Transparency Benchmark	219

LIST OF FIGURES

Figure 1- Conceptual Framework of the Study based on Key CSR Stakeholder.....	19
Figure 2- Scope and Structure of the Thesis.....	22
Figure 3 - Timeline of Major Events since the Discovery of Oil in Nigeria	26
Figure 4 - Map of Nigeria showing the Niger Delta Region and States	27
Figure 5- Oil Spillage Effect on fishing in Ogoniland Figure 6 - Oil Spillage effect on Ogoni Community	30
Figure 7- Oil spillage effect on farming in Ogoniland.....	31
Figure 8 – Diagrammatic Illustration: Implication of Unethical CSR in the NDR.....	34
Figure 9 - Carroll's CSR Pyramid - For Developed Countries.	44
Figure 10 - Visser CSR Pyramid - For Developing Countries.....	46
Figure 11- The Three Domain Model of CSR.....	48
Figure 12- Elkington's Triple Bottom Line Model	51
Figure 13 – Diagrammatic Illustration of the Theoretical Framework of the Study.	60
Figure 14 – Sustainable Development Goals.....	81
Figure 15- Diagrammatic illustration - CSR Contextual Consideration in Host Communities.	103
Figure 16- Categorization of Ethical-related CSR issues in the NDR.	107
Figure 17 – Diagrammatic Illustration: Stakeholder Roles in Effective CSR practice in the NDR	114
Figure 18 - Research Onions.....	121
Figure 19- Research Methods and their various Types.....	124
Figure 20 - Research Philosophical Paradigm.....	128
Figure 21 - Research Design of the Study	134
Figure 22- Steps in determining components of the CSR Ethical Guidelines for Nigeria.....	208
Figure 23- Diagrammatic illustration - Sequence of the Research process.....	222
Figure 24 - Diagrammatic Representation of Research Outcome.	224

CHAPTER 1 - GENERAL OVERVIEW AND CONTEXT OF THE RESEARCH

1.1 *Introduction and Overview of Research*

The focus of this research is to develop a set of context-specific and ethically-driven Corporate Social Responsibility (CSR) guidelines, that are based on globally practised guidelines and standards, aimed at addressing observed ethical misconduct by firms - specifically, as it relates to Multinational Oil Companies (MNOCs) in Nigeria Delta Swamplands, and improving CSR practice in Nigeria. This first chapter introduces the fundamental aspects that form the foundation of this research and addresses the research background and the nature of its originality. While identifying the research problem, the following text also gives a contextual background of the Niger Delta Swamplands of Nigeria, also referred to as the Niger Delta Region (NDR) from the perspective of its demographics, and oil exploitation activities. The impact of oil production activities on the economy is also examined while situating the research problem in the context of the NDR (used interchangeably with Niger Delta Swamplands in this study). The aim and objectives of this research are highlighted, with the research questions developed. Also, the motivation for conducting this research, which relates to the rationale for using the NDR as a representative case for this study, is discussed. Furthermore, the significance of this study and contribution to knowledge are examined; and the chapter concludes by presenting the scope of the study, defining key areas the research will cover to achieve the research aim.

As presented above, the concept and practice of CSR is at the heart of this study - CSR is a concept that requires businesses to be responsible, not just to their shareholders, but also to the society and its stakeholders (Ismail, 2009, Wang et al., 2016). It is fast becoming a growing phenomenon in business circles due to ethical demands on corporations to be socially and environmentally responsible (Goel and Ramanathan, 2014, Ugwunwanyi and Ekene, 2016). In most countries, CSR is practised voluntarily (Ihugba, 2012), which means that firms are at liberty to determine their level of CSR implementation. However, Jamali (2010a) argues that this might be a disadvantage to developing countries, considering the low level of CSR practised by both local firms and Multinational Companies (MNCs) operating in these developing countries. This is particularly so for firms in some other African countries such as Ghana, Kenya and South Africa, where legislation and enforcement are poor, and aspects of globalization versus localization have to be included in firms' strategies (Rutihinda and Elimimian, 2003, Rampersad and Skinner, 2014). According to

Rampersad and Skinner (2014), much of the CSR disclosure in Africa is focused on ethics and anti-corruption measures. This, therefore, necessitated the need for a set of ethically-driven CSR guidelines as proposed in this study, to help address identified issues of ethics surrounding CSR practice by firms operating locally and globally, as also identified by scholars such as Ackers (2015) and Stuart et al. (2021).

The progression of CSR, particularly in Africa as described by Tuokuu and Amponsah-Tawiah (2016), is suffering from an identity crisis because it is used generally but interpreted differently. Moreover, according to Khatun et al. (2015), the adoption of CSR in developing countries is yet to be fully established and firms operating in developing societies show less commitment to CSR compared to firms in the developed societies with structured business ethics and governance programs. The level of conflicts, poverty and environmental degradation in most African countries, as earlier mentioned, has impacted the social and ethical responsibility of the corporate sector (de Jongh and Prinsloo, 2005). Also, firms in these developing societies are mainly influenced by external forces, such as foreign investors, international media and international regulatory bodies (Ali et al., 2017). However, as observed by Reverte (2009) and Bello (2012), larger firms are more publicly noticeable and politically sensitive, therefore making the ethical conduct of big firms operating in developing societies, such as MNCs, a topic of concern.

The poor level of CSR practice by firms in developing countries could also be linked to the poor level of CSR awareness in these societies (Pomering and Dolnicar, 2009). However, a recent study by Jamali and Karam (2018) shows a significant increase in the level of CSR research conducted in developing countries, which has evolved over the years into a substantial body of scholarship that serves as a platform for generating knowledge and creating awareness amongst institutions and the public. Moreover, with the improved availability of CSR knowledge to the public and firms operating in developing countries, extant literature reveals that there has also been a significant improvement in CSR acceptance and practice (Gugler and Shi, 2009). Although, based on the level of political and socio-economic development in various societies, the improvement in CSR acceptance in some Asian developing countries, is more evident than it is in most African countries (Idemudia, 2011, Peddada and Adam, 2019). For example, in a country such as Nigeria, CSR practice is being negatively impacted by several critical issues such as the destruction of biodiversity, poverty, poor governance, and environmental degradation (Olajide et al., 2018).

Exploring the contextual dependence of CSR practice is therefore essential, particularly as it relates to business practices in developing societies (Jamali, 2014, Sethi et al., 2018). However, the interest most businesses have in the NDR, according to Ite (2004), is mainly because of the oil and gas sector, which is associated with related issues such as pollution and spillages, that require firms to be ethically responsible. For instance, the case of Shell's operations and its negative impact on the people of Ogoni land in Rivers state of Nigeria, discussed further in chapter 2, which has since generated media attention around corporate citizenship issues (Boele et al., 2001, Willis and Weiler, 2013). Therefore, to critically evaluate the importance of ethical CSR practice in the context of a developing country such as Nigeria, and as it relates and can be applied globally, it is crucial to understand the global perspective of the CSR concept, as presented in the next section.

1.2 *CSR as a Global Concept*

There are various definitions assigned to CSR by several scholars, however, the European Commission (2011) defined CSR as “the responsibility of enterprises for their impacts on society”- that ‘enterprises should have a process in place to integrate social, environmental, ethical human rights and consumer concerns into their business operations, and cooperate with stakeholders to identify, prevent and mitigate adverse impacts on society and the environment’. CSR, has over the years, become well recognized and accepted by businesses globally, as a concept practised, to be seen as responsible and reliable (Mühle, 2010, Amin-Chaudhry, 2016). However, despite being a global concept, CSR is influenced by the level of socio-economic development of each host country (Fernando and Lawrence, 2015). Also, given the diversity in countries' demographics, other factors responsible for the level of CSR practised by firms include; the cultural, political, and religious aspect of the country of operation (Tilt, 2016, Nguyen et al., 2017).

CSR is practised by businesses globally because the concept relates to general business concerns such as; business ethics, human resources management, public interest, ecology and legal issues (Garriga and Melé, 2004, Schönherr et al., 2017). However, according to Stuart et al. (2021), CSR decisions made by organisations globally are mostly mediated by perception of future cash flow rather than the organisational ethical culture. Also, Jain and Xie (2021), posits that there is a persistent prevalence of corporate misconduct despite the adoption of several codes of ethics. Considering these factors, CSR concept according to Rodriguez-Gomez et al. (2020) is highly complex, contextualized, and a balancing act that must be achieved amongst key stakeholders, as

further discussed in chapter 3. Moreover, Mitra (2021) argues that CSR is like a chameleon that changes according to the context of the location it is being practiced. Therefore, developing a set of ethically-driven guidelines as proposed in this study, should be context specific to help organisations, not just those operating in developing societies but also globally, in contributing to their progression of CSR activities founded on ethical and sustainable principles. In view of this scope of CSR being investigated, the section that follows highlights CSR ethics as being practiced by organisation, as the research problem. This helps determine the aim and objectives for conducting this study on the importance of ethics in CSR practice by firms in the NDR.

1.3 *Statement of Research Problem*

Nigeria, as a member of the Organisation of Petroleum Exporting Countries (OPEC), is the top oil-producing country in Africa (Ogunnoiki, 2018, Adewalle, 2019). The NDR is the centre of major oil and gas exploration activities in Nigeria with the attendant social and environmental challenges confronting inhabitants of the region (Egbegbulem et al., 2013, Joab-Peterside, 2019). Moreover, over the last five decades, activities of MNOCs have raised issues of environmental degradation such as air, water and land pollution (Chijioke et al., 2018). Although firms operating in the NDR have engaged in much-publicised campaign and the practice of CSR to cushion the adverse effect of their exploration activities, cases of ethical misconduct have continued to be evident in the practice (Kalu and Ott, 2019). Therefore, the existing issue of the unethical consideration in firms' operations and CSR practice in the NDR is identified as the research problem. The need for a better understanding on how both firms and communities can benefit from effective CSR practice further underscores the essence of this research (Amoako and Dartey-Baah, 2020). For a critical investigation of the research problem and as a guide in the research process, the research aim and six research objectives are presented in the next section.

1.4 *Aims and Objectives of the Research*

Considering the identified research problem as discussed in section 1.3 above, and the need for a possible solution to the particularly noticeable unethical CSR practice in the NDR, this research aims to develop a set of context-specific and ethically-driven CSR guidelines based on globally practised guidelines and standards such as United Nations Global Compact (UNGC), the OECD guidelines for Multinationals, the United Nations Sustainable Development Goal (UNSDG) and the International Organisation for standardization (ISO) 26000 (discussed further in chapter 5). In so

doing, the study attempts to improve business operations and environmental sustainability in Nigeria through improved CSR practice of firms - particularly of, MNOCs operating in the NDR of Nigeria. To achieve this aim, the following research objectives are developed:

- i) critically investigate the current state of CSR practice by firms operating in the Niger Delta swamplands;
- ii) critically investigate the ethical imperative of the concept and mode of CSR application and practice by MNCs and other local firms in the Niger Delta Swamplands;
- iii) identify key factors that influence the successful/ least successful practice of CSR in Nigeria's Delta swamplands;
- iv) identify the relevant characteristics of existing CSR best practice guidelines that can enhance CSR currently practised by MNCs in the NDR, to minimise cases of ethical violation;
- v) determine new insights into the ethical dimensions of CSR practice in Nigeria;
- vi) develop effective CSR guidelines that are ethically driven and a transparency benchmark to monitor implementation, thus promoting improved CSR practice in the NDR of Nigeria.

1.5 Research Questions

In order to achieve the research, aim and objectives as outlined in section 1.4 above, three research questions are formulated and examined in the course of this study. The research questions as highlighted below, are developed with an in-depth insight into the research problem presented in section 1.3. Given that the NDR is a region that has suffered perennial neglect by both firms and successive governments (Ogbodo, 2019), the research questions are designed to not only reveal the present level of CSR practice in the NDR, but to also identify the underlying factors inhibiting CSR practice in the region. This will help obtain invaluable insights into adoptable and effective methods for solving the identified CSR issues. Essentially, to develop an effective set of CSR ethical guidelines, it is imperative to identify all the factors that potentially impact the practice and outcome of CSR in the NDR. Moreover, these research questions guide the process of enquiry of this study, and the answers to the research questions are targeted at achieving the research objectives.

(1) To what extent do firms operating in Nigeria's Delta Swampland respond to CSR ethical conduct?

(2) What are the key factors that impact the practice of CSR in Nigeria's Delta swamplands?

(3) What are the relevant characteristics that influence the development of effective, ethical guidelines to improve CSR practice by firms in Nigeria?

1.6 Originality and Context of the Research

In response to the gap in CSR practice and disclosure in the NDR, due to lack of guidelines on ethical conduct in promoting CSR (Adeyemi and Ayanlola, 2015), there is a growing number of studies (e.g. Kuye et al., 2014, Nwagbara and Ugwoji, 2015) calling for standardized measures to tackle ethical misconduct by firms in Nigeria. This study, therefore, aims at contributing to the identified gaps in research by investigating the present state of CSR in the NDR, in order to develop a set of country-specific, ethically-driven CSR guidelines - given that CSR is a concept that is highly contextual and region-specific (Kühn et al., 2015, Frynas and Yamahaki, 2019). However, Nigeria presently has no guidelines or designated national law designed for promoting or regulating CSR practice (Amodu, 2017, Odera et al., 2020). The only measure in place to prevent or regulate firms' unethical behaviour in Nigeria, as suggested by Ezigbo (2012) and Osemeke and Adegbite (2016), are those concerning codes of conduct to combat corrupt practices and unethical violations in public institutions. Therefore, CSR practice in Nigeria, as found in most African countries relies on international guidelines which do not fully align with the requirement due to contextual differences (Dartey-Baah and Amponsah -Tawaiah, 2011, Ofori and Debrah, 2014). Hence the importance of this study - aimed at developing a set of context-specific, ethical-driven CSR guidelines to address the contextual issues in CSR practice in Nigeria.

As further discussed in chapter 3, the concept of ethics is in the heart of CSR practice, which should be institutionalized by businesses (Gazzola, 2018). However, this can only happen when companies have a sound ethics policy to manage conducts and challenges, which must be implemented and communicated to employees through formal training (Singh and Singh, 2013). Moreover, according to Goel and Ramanathan (2014) CSR has become in practice, a dimension of business ethics and also applicable in other aspects of business ethical framework as revealed in this study -particularly as it relates to firms' CSR practice in the NDR.

Business ethics according to Wiid et al. (2013), are rules and principles prescribed by businesses and must be consistent with the business environment, constructed within political and socio-

economic contexts. In business, reliable application of ethics is vital because it is the conscious reflection on the integrity, credibility, and trustworthiness of that which is being accessed (Aliyu, 2012). Moreover, as agreed amongst scholars (e.g. Akinbola et al., 2013, Osunde, 2014), ethics and social responsibility is linked to organisational performance and requires value-based leadership and purposeful actions that include planning and implementation of standards of appropriate conduct. Although the debate in CSR literature is always linked to profitability of firms - since profit maximisation has long been the priority of every business (Friedman, 1970), business success as argued by Okpo (2013) must be achieved by ethical means. Therefore, exploring the relationship between ethics, CSR and business sustainability, as established in the next section, motivated this study. More importantly, the contribution to knowledge by developing a set of context-specific ethical guidelines applicable to the Nigerian CSR situation, with the potential of minimising the cases of unethical CSR practice by firms in the NDR is also a motive.

1.7 *Motivation for the Research*

The NDR, being prolific in oil and gas resources - the primary source of Nigeria's economic sustainability, is one of the prioritized regions in Nigeria (Ogochukwu, 2016, Odupitan, 2017). However, the NDR suffers environmental hazards and degradation from oil exploration activities by MNOCs (Elum et al., 2016). This study, in a bid to understand and sort out a solution to this problem, therefore, critically evaluates the importance of ethics in CSR practice, especially by firms operating in the NDR. Effective CSR practice by firms can perhaps be a solution to the devastation felt from the environmental degradation that has occurred in the NDR over the past decades due to oil spillages and gas flaring from oil exploitation activities. The vast damage done to the region has, in turn, metamorphosed into exacerbating unemployment, poverty, insecurity and youth-restiveness (Twum, 2019).

Consequently, the main motivation for conducting this research is to derive an effective solution to the ethical misconduct of firms in the NDR of Nigeria by developing a set of context-specific CSR ethical guidelines that will potentially promote ethical CSR practice amongst firms operating in the NDR. Furthermore, the need for conducting this research and how the expected research outcome might impact the target location of this study is discussed in the next section.

1.8 *Significance and Justification of the Research*

Firstly, this research will contribute to the body of CSR literature, by addressing the void in the study on the ethical imperative of CSR practice and disclosure in Nigeria, particularly in the NDR. Secondly, from a public policy perspective, this study will support the government in facilitating improved CSR practice and disclosure through the implementation of the CSR guidelines that this study aims to develop. Also, this study helps identify the factors that tend to obstruct local firms and MNOCs from effective implementation of CSR in the NDR (Ugwunwanyi and Ekene, 2016). Furthermore, the findings from this study can potentially motivate the Nigerian government to enforce CSR into law, for a more regulated CSR practice, as it has happened in other developing countries such as India (Mishra and Banerjee, 2019).

In most developing countries, where the level of economic and environmental development is relatively low, CSR can be used as a tool for socio-economic and environmental growth (Ite, 2004, Muruviwa et al., 2018). Also, as a means to strengthen the relationship between organisations and society (Essien and Inyang, 2017). However, the effectiveness of CSR is not fully utilized in developing society (Sharma, 2019), due to the low level of awareness and misinterpretation of the concept (Raimi, 2018). This empirical study, therefore, also aims at resolving the issues of awareness and misinterpretation of the CSR concept amongst firms and other stakeholders, by exploring the CSR concept in a developing countries context, using the case of Nigeria. Identifying ethics as being pivotal to improved CSR practice and implementation, this study will produce a set of ethically-driven CSR guidelines based on empirical findings which when implemented could help flourish the communities in terms of financial success. However, developing an effective context-specific set of guidelines for Nigeria involves capturing and considering the views of key stakeholders and their roles in CSR practice. Therefore, key stakeholders and their roles in the concept of ethics and CSR practice in the NDR is illustrated in a conceptual framework presented in the section that follows.

1.9 *Conceptual Framework of the study*

A conceptual framework, which involves creating links between concepts and theory to understand the phenomenon under investigation, is developed to help understand rather than predict the outcome of the research (Jabareen, 2009, Tamene, 2016). Therefore, as a guide for this study, a conceptual framework is developed to highlight the inter-relationships that connects the ***theories and instruments to the key actors*** of the study. For this study, the key actors are the

CSR stakeholders - **government, firms, local/host communities and the civil society organisations** involved in CSR process in the NDR of Nigeria (Raimi, 2019), the theory of this study is on ethical CSR practice in the NDR of Nigeria, while the instrument, is the set of CSR ethical guidelines that this study aims to develop.

The conceptual framework, presented in Figure 1 below shows the inter-dependence of various key stakeholders and their roles and relevance to CSR practice in the NDR. For example, the government is responsible for initiating and implementing policies that will regulate the conduct of firms, while local communities suffer from the harmful impact firms' activities bring to their locality.

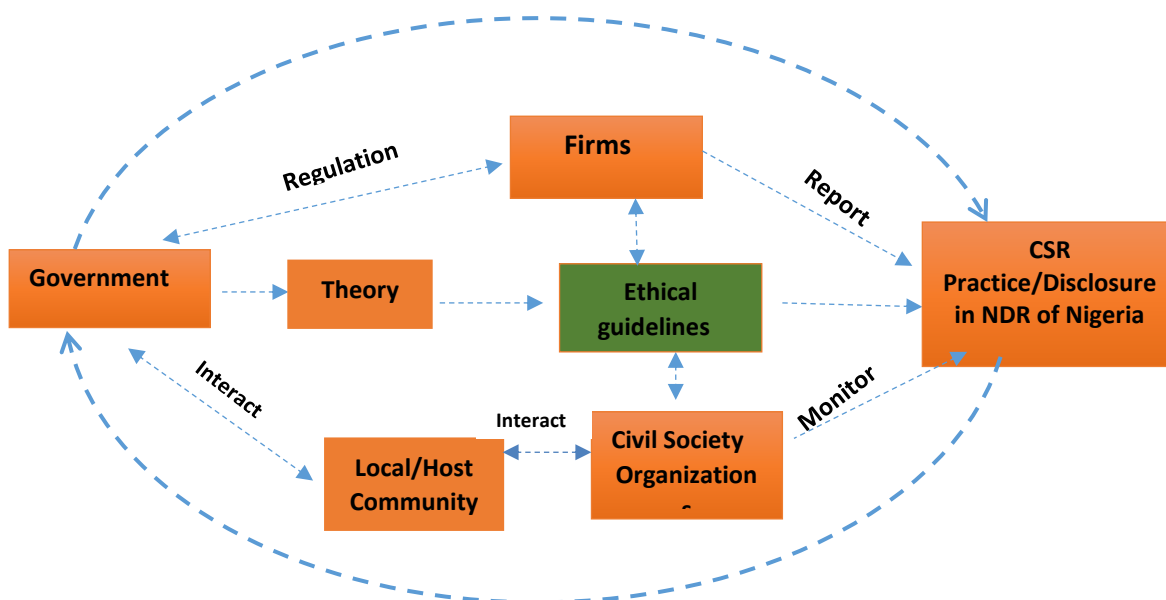


Figure 1- Conceptual Framework of the Study based on Key CSR Stakeholder

Source: Author.

The sequence involved in CSR practice (in Nigeria, as illustrated above), and the role of each key CSR stakeholders according to Blowfield and Frynas (2005), is a connecting tool between business operations and societal development, as further explained below.

i) **Government** – Represented by regulatory institutions responsible for initiating policies through theories that will guide the conduct of individuals as well as corporate citizens. According to

Hassan et al. (2020), CSR can only be effectively practised by firms when the government provides enabling environments, and regulates CSR activities through policies and laws;

ii) **Firms** - are organisations such as MNCs actively operating and benefiting from the host community. They are considered to practice one form of CSR or the other, but need some form of regulation to interact with other stakeholders, and practice effective CSR (Fadun, 2014);

iii) **Civil Society Organisations** - act as external monitoring bodies and represents the interest of other stakeholder groups, for instance by observing the activities of firms and interacting with the government and local communities to ensure effective CSR practice (Ekhatior, 2014);

iv) **Local communities** - are key actors in CSR strategies and implementation, yet tend to be reported as the most adversely affected by government policies and firms' actions. More emphasis on community-company relations was also made by Ogula (2012), that community input is the key to achieving effective CSR practice in a host community.

1.10 Theoretical Framework of the Study

Similar to the conceptual framework presented in section 1.9, theoretical framework also explains the various parts of the research to make the research findings more meaningful in the research field (Imenda, 2014, Adom et al., 2018). A theoretical framework is the structure that supports the theory of a study and aids the explanation of the research problem (Abend, 2008). It also consists of constructs, concepts, theories and theoretical principles about human endeavours that are applicable and useful to a study (Grant and Osanloo, 2015). Therefore, in developing the theoretical framework of this study, the roles of key CSR stakeholder in Nigeria, as presented in the conceptual framework (Figure 1 above) is examined. The government, represented by regulatory institutions and authority agencies, is a critical factor in CSR practice and is identified within the institutional framework that implements policies that can help improve CSR practice and disclosure by firms (Bichta, 2003).

Consequently, this research adopts institutional theory as the main theoretical foundation. Stakeholder and legitimacy theories are also applied as complementary theories because the study is approached from the viewpoint of the other significant stakeholders, as presented in section 1.9 above. Moreover, complementing this study with stakeholder theory considers the need for organisations, such as MNCs, to acknowledge the expectations of the groups they affect

and are affected by, while with legitimacy theory; the focus is on firms meeting societal expectations in general (Ali and Abdelfettahb, 2016). Furthermore, the ability for stakeholders and legitimacy theories to explain the managerial motivation for CSR practice and disclosure, as discussed further in chapter 4, motivated the choice of adopting them both as complementary theories (Omran and Ramdhony, 2015).

1.11 *Scope and Structure of the Thesis*

CSR is a vast area of research and a context-based phenomenon (Tilt, 2016). Therefore, the research scope, as presented below in Figure 2, guides the reader on the research sequence. More importantly, the exigencies of time, focus and aim of the study, among other exogenous variables makes it imperative to define in general terms, the scope and structure of this study (as illustrated in Figure 2 below). Moreover, defining the scope and structure is necessary as it would be impossible to cover the subject of CSR in a single study.

Therefore, given the preceding synopsis of the study, which involves addressing the issue of ethical misconduct in the CSR practice and disclosure by firms in the NDR of Nigeria, the scope of this research is briefly outlined to include:

- (i) overview of CSR practice as it relates to the NDR of Nigeria;
- (ii) The history and evolution of the NDR, to lay foundational knowledge of the research;
- (iii) The context and ethical considerations in CSR practice in Nigeria as a developing country;
- (iv) The corresponding theoretical underpinning of the research, which includes, institutional theory as the main theoretical lens, complemented by stakeholder and legitimacy theories;
- (v) Insights into guidelines, standards and codes of conduct commonly found in the CSR discourse;
- (vi) Adoption of the phenomenological case study to critically evaluate the phenomenon and case under-investigated in this research;
- (vii) The use of qualitative research methodology in data gathering, analysis and presentation of findings in the context of CSR practice in the NDR of Nigeria; and
- (viii) Furthermore, how the experiences gained through the research methodology adopted and the findings obtained are presented and applied in the development of a set of ethical guidelines for improved CSR practice in Nigeria.

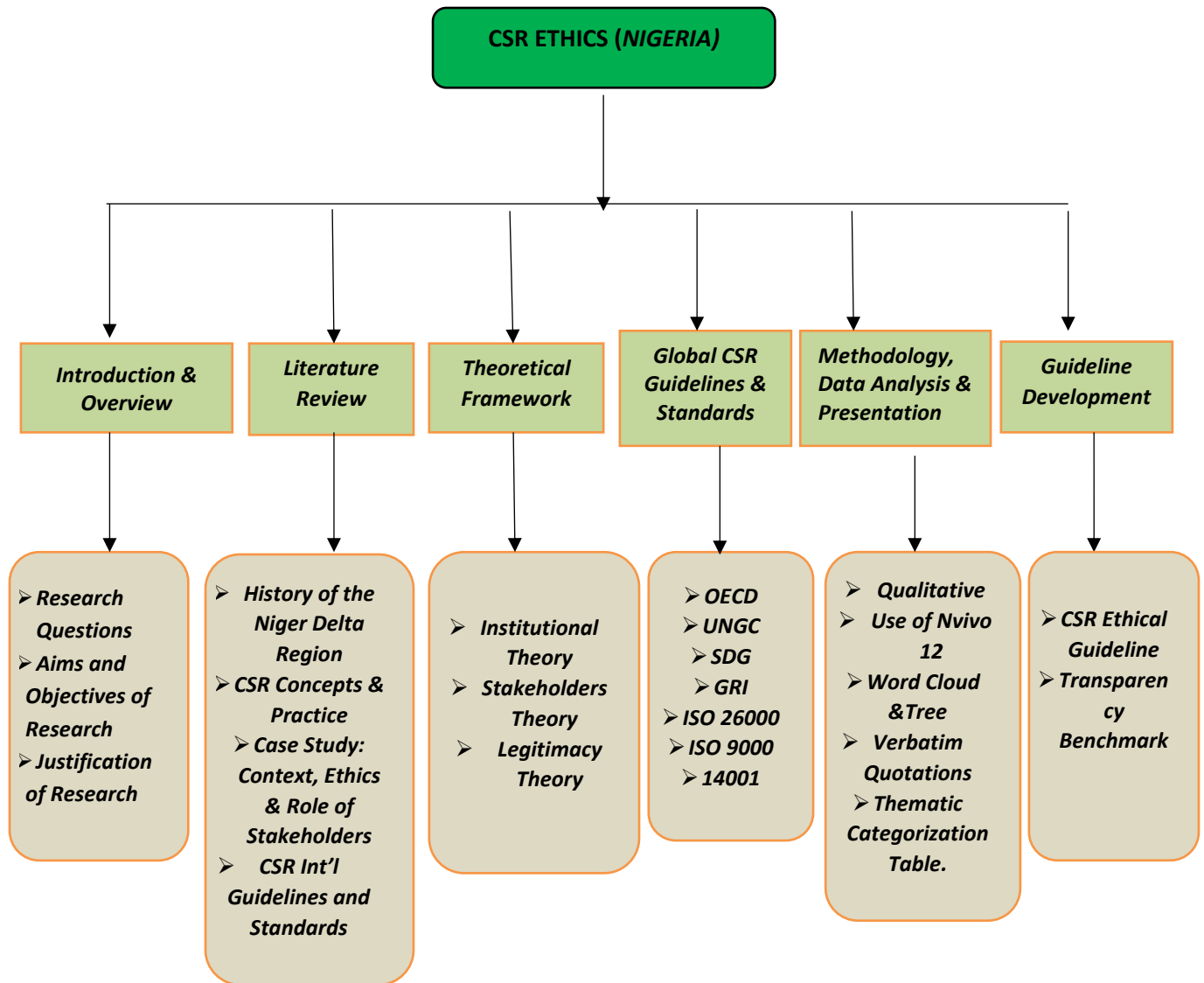


Figure 2- Scope and Structure of the Thesis

Source: Author

1.12 Summary and Conclusion

This chapter examines the foundational components that constitutes the research process involved in conducting this study motivated by aim to derive a solution to the identified research problem of unethical CSR conduct by firms in the NDR of Nigeria. CSR, the phenomenon under investigation, is recognised as a globally accepted and implemented concept. However, identified

contextual factors necessitated the consideration of CSR from a regional or sub-regional perspective. Furthermore, this study, although conducted in the context of a developing country also highlights various factors such as contextual differences as a major component to consider when implementing CSR initiatives in developed societies and globally. To guide the research process, the chapter outlines the main aim and objectives of the research, and the three research questions developed. The motivation for conducting this research and originality of the study is also explained. More importantly, emphasis is laid on how the research attempts to bridge the CSR practice and disclosure gap by developing ethical CSR guidelines for use in the NDR of Nigeria. To further highlight the need for this study, discussion on the significance and justification of the research is also presented.

Furthermore, the concepts and theory of the study were illustrated with the aid of a conceptual framework showing the flow of activity between identified key CSR stakeholders. The theoretical lenses - institutional theory, complemented by stakeholder and legitimacy theories as adopted to underpin and examine this study, were introduced to give an insight into the theoretical framework of this research. The chapter concludes with an overview of the scope and structure of the thesis, to guide the reader on the sequencing of this research and thesis. To aid the critical evaluation of the research problem, detailed discussion on the main variables of the study - ***the NDR (Nigeria Delta Swamplands)***, the target location of the research, and ***CSR***, the phenomenon being investigated, are presented in the following chapters. Also, in the chapter that follows, the discovery of oil in the NDR, and how it re-wrote the narrative of the region is also presented for a deeper insight into the origin of the identified research problem.

CHAPTER 2 - THE NIGER DELTA REGION OF NIGERIA – *History and Evolution*

2.1 *Introduction*

The previous chapter presented an overview of the research, aimed at developing a set of context-specific CSR ethical guidelines grounded on already established global CSR guidelines and standards to address the observed issue of CSR ethical misconduct by firms in the NDR. In this chapter, the foundation of the research is laid with a discussion on the history of the NDR, which as discussed previously, is the hub of oil and gas production and main source of Nigeria's income (Fubara et al., 2019). An analysis of the region as it relates to location, landmass and the states that make up the region is presented and discussed in the sections that follow. The discovery of oil in the NDR of Nigeria in the year 1956 is elucidated, examining the attraction of several MNOCs to the region, with Shell as the first and major oil extraction operator. The operations of MNOCs in the NDR are, however, over time causing all sorts of environmental degradation that affect the health and livelihood of people in the region (Chijioke et al., 2018). Additionally, other conditions that have as a result of oil extraction, befallen the people of the NDR and the outcome of the ethical violations by firms operating in the region are examined. The Ogoni case is featured as a prime example of MNOCs' ethical violation, which resulted in the launch of the Ogoni Bill of Rights in 1990 and also the establishment of a civil rights group called the Movement for the Survival of the Ogoni People (MOSOP).

Furthermore, considering all the occurrences resulting in the NDR's poor socio-economic and environmental condition, this thesis is constructed to critically investigate the level of CSR ethical responsibility of MNOCs, to develop country-specific ethical guidelines to help remedy the CSR practice in the region. Fundamentally, as the case study for this research, the historical and geographical configuration of the NDR is presented in the section that follows.

2.2 *The Discovery and Evolution of Crude Oil Exploration in Nigeria*

In 1956, Shell D'Arcy (Shell BP), the first oil company to start operations in Nigeria, discovered crude oil in a village called Oloibiri in Bayelsa state, within the NDR (Onuoha, 2008, Kadafa, 2012b). However, commercial oil production began in 1958, and ever since, oil exploration and exploitation activities have been on-going for several decades (Egbegbulem et al., 2013, Onyena and Sam, 2020). The consistent production of oil and gas commercially has since, made Nigeria

the largest oil and gas producer in Africa (Lartey, 2018). Consequently, being the largest oil producer in Africa earned Nigeria a seat as a member of the Organisation of Petroleum Exporting Countries (OPEC) in 1971 (Kadafa, 2012a). The following year, in 1972, Nigeria began joint venture contracts with international oil companies (Ameh, 2006). In 1974, Nigerian government upon entering into Participation Agreements as a requirement of OPEC membership, increased its equity in international oil companies to 55%, and equivalent shares was given to Nigerian National Oil Company (NNOC) (Ifesinachi and Aniche, 2014). As the oil and gas industry grew and expanded, NNOC was replaced by the Nigerian National petroleum corporation (NNPC) as established in 1977, to manage the federation's interest (Isma'il and Tenuche, 2019). In 1979, after the Federal government of Nigeria increased its holding to 55%, Shell BP was renamed to Shell Petroleum Development of Nigeria (SPDC) (Omeje, 2006).

Subsequently, in 1984, an agreement consolidating NNPC and Shell joint venture was signed after the fourth Participation Agreement, where NNPC was left with 80% equity shares (Ifesinachi and Aniche, 2014). However, the year 1985 marked the beginning of the "scourge period" in the NDR when some group of environmentalist raised their voices against the federal government towards environmental degradation in the region (Arabian et al., 2014). Following several years of peaceful protest on environmental degradation in the region which was continuously ignored by the government, in 1993, NNPC and the IOCs such as Shell and Agip were banned from Ogoniland – one of the highest oil-producing community in the NDR (Boele et al., 2001). The oil spillages that occur as a result of oil and gas exploration in the region continued to affect the environmental state and the livelihood of the people in the region, which resulted to a new wave of protests in 2003, portrayed as militancy groups (Ajodo-Adebanjoko, 2017). This form of protest, which involved kidnapping and pipeline vandalism, continued over the years until 2009 when the Federal Government interceded with an amnesty programme that required the militants to surrender their weapons in return for unconditional pardon and skills training to help integrate them back into society (Ajayi and Adesote, 2013).

The amnesty program helped maintain relative peace amongst MNOCs and the people of the region. However, the sudden drastic fall in oil price in the year 2014, made it difficult for the Federal government to continue funding the program, which therefore led to the suspension of allowances paid to enrolled ex- militants in 2015 (Ebiede and Langer, 2017). Consequently, this reignited tensions in the NDR, as the Nigerian government had still not addressed socio- economic

and environmental issues in the region, and new militants grouped emerged. In 2016, these new militant groups started re-attacking oil infrastructures which led to the drop in Nigeria's daily oil production from 2.2 million barrels to about 1.1 million barrels per day (Ebiede, 2017). The Nigerian government barely tried to recover from the massive attack by militants on the oil sector before the COVID-19 pandemic struck in the year 2020, which lead to the shutdown of factories and, therefore, a crash in oil prices and a drastic setback in Nigeria's oil income and revenue presently affecting the economy (Anyago, 2020, Adedeji et al., 2021)

As discussed above, the timeline of major events that occurred in Nigerian's oil and gas sector since the discovery of oil in the NDR in 1956 up until 2021 is illustrated in Figure 3 below.

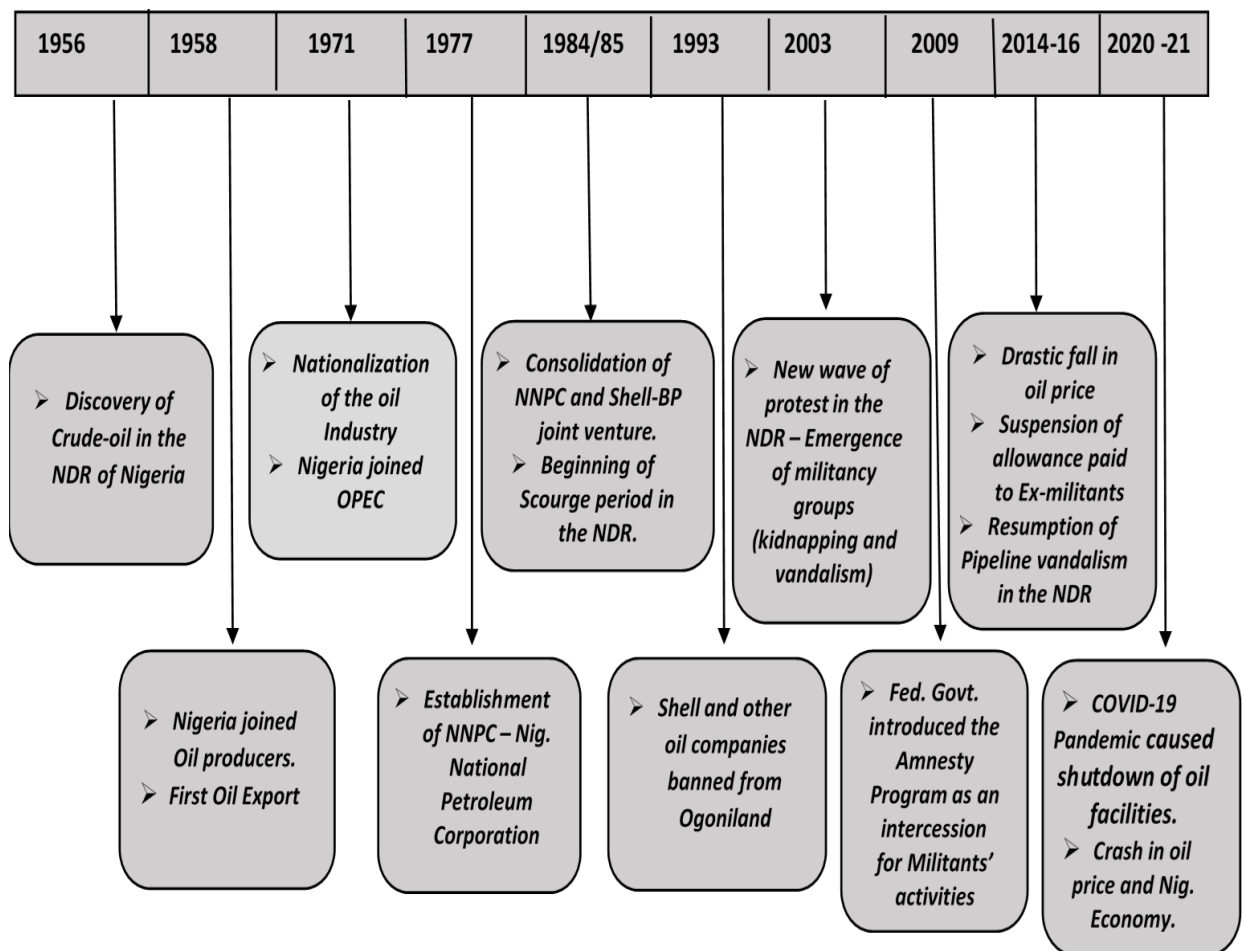


Figure 3 - Timeline of Major Events since the Discovery of Oil in Nigeria

Source: NNPC 2020: Adapted from - History of the Nigerian Petroleum Industry

The NDR of Nigeria has a coastal line of approximately 85km towards the Atlantic Ocean lying between latitude 4°15' to 4°50' and longitude 5°25' to 7°37' (Kadafa, 2012a), comprising of swamplands and dry lands which covers about 70,000sq. Kilometres (Ebegbulem et al., 2013). The region which consists of many distinct ecological zones, coastal ridge barriers, mangrove swamps, freshwater swamps and lowland rain forest is dominated by rural communities that depend solely on the natural environment for subsistence living (Ebegbulem et al., 2013). The NDR is made up of nine states, namely; Abia, Akwa- Ibom, Bayelsa, Cross- River, Delta, Edo, Imo, Ondo and Rivers States (see Figure 4 below), and coincides approximately with the south-south geopolitical zone of Nigeria (Omofonmwan and Odia, 2009). However, six states; Akwa-Ibom, Bayelsa, Cross-River, Delta, Edo and Rivers, out of the nine Niger-Delta states make up the south-south geopolitical zone (Asuni, 2009). According to Ite et al. (2013), the NDR is one of the world's largest tertiary Delta systems with extremely prolific hydrocarbon provinces globally.



Figure 4 - Map of Nigeria showing the Niger Delta Region and States

Source: International Business Times UK, 2015

The present maximum oil production capacity from this oil-rich region of Nigeria is approximately 2.5million barrel per day, while crude oil reserve stood at approximately 36.89 billion barrels in January 2020 (DPR, 2020; NNPC, 2020). Four states; Akwa-Ibom, Bayelsa, Delta and Rivers, out of the six south-south states earlier mentioned, records the most oil production, jointly producing over 90% of Nigerian's total 2.5million barrels per day capacity (NNPC, 2020). Therefore, the states generating the most revenue for Nigeria through the oil and gas sector are; Akwa-Ibom - the highest oil-producing state, with 31.4% of the total production, followed by Delta state with 21.56%, Rivers state with 21.43% and Bayelsa state with 18.07% (NNPC, 2020; National Bureau of Statistics 2020).

2.2.1 *The Impact of Oil and Gas Activities on Nigeria's Socio-Economic system.*

The petroleum products extracted from the NDR accounts for a significant part of the total foreign exchange and export that takes place in Nigeria (Elum et al., 2016, Agwu and Ukakwu, 2019). However, the laws put in place by the federal government of Nigeria for the exploitation of oil and gas resources by the MNCs did not consider the effect on local communities in the NDR, thereby leading to the abuse by oil companies over the years (Oviasuyi and Uwadiae, 2010, Adeola and Adeola, 2019). This criticism was also confirmed by Rexler (2010), who demonstrated in his study that MNCs such as Shell, Total, ExxonMobil and Agip, have consistently disregarded the welfare of local communities, by acting mainly with impunity in enclave economies while systematically destroying the natural environment. Moreover, oil exploration in the NDR and its abuse on the environment has become more conspicuous in recent times to the extent that the ecologically unfriendly activities of the MNCs and other local firms have led to environmental degradation and in turn abject poverty (Egbegbulem et al., 2013, Ojomo, 2019).

Furthermore, the overwhelmingly high poverty level in the region is attributed to the failing occupation of a large percentage of people living in the local communities, involved in the traditional fishing and farming career due to the geographical location of the NDR (Oviasuyi and Uwadiae, 2010). However, making a living from these low-skilled jobs is no longer possible due to the unproductive state continuous and unattended oil spillages have left the lands and rivers in this region (Ejiba et al., 2016). The negative effect oil exploration has on the environmental condition of the NDR is further discussed in the section that follows, to draw a nexus between the importance of ethical CSR practice and the effective operation of MNOCs in the NDR.

2.3 *Environmental Degradation and Pollution*

As discussed above, the majority of locals in the NDR depend on ecosystem services for their primary source of income (Onyena and Sam, 2020). However, the re-occurrence of oil spillages in the region for several decades have resulted in contaminated rivers, air and lands (Collins, 2018). Consequently, the environmental contamination of the surrounding has affected the socio-economic wellbeing and human health in the NDR (Uzoma and Mgbemena, 2015). According to Amnesty International (2009) and United Nations Environment Programme (2011), evidence shows that activities of the oil industry have exploited ecosystems in this area beyond the level of sustainability. This claim would seem to be agreed by Ejiba et al. (2016), who also argued that oil spillages have caused significant destruction to the once green Delta environment and turned most sections of the region into wastelands. Apart from oil spillages, several other factors contribute to the ever-depreciating state of the environment in the NDR. For example, another factor that promotes environmental degradation includes; the inadequacy of the existing statutory laws and regulations for environmental protection, which some of the MNOCs operating in the NDR have failed to adopt for sustainable practices (Ite et al., 2013, Olukolajo, 2019). Also, the ineffectiveness of regulatory agencies of the petroleum industries is a critical factor, which has resulted in the poor environmental management practices by MNOCs in the NDR (Okonkwo and Ekekwe, 2017, Offiong et al., 2018).

Furthermore, a recent study by Chilwalo (2016) reveals that the needs of the local communities have remained unheeded by MNOCs, and their rights are being violated while their environments undergo irreparable damages. This situation has predominantly led to feelings of frustration, intimidation and rejection by and amongst inhabitants of the NDR (Habiba, 2018). Therefore, as a result of continuous neglect and deprivation, the elders, women, and youths of the region have now resorted to exhibiting various forms of resistance, ranging from public demonstrations and protests, to more aggressive actions, including; hostage-taking, kidnapping, community mobilisation, and pipelines vandalism (Oviasuyi and Uwadiae, 2010, Kanyako, 2020).

Since the commencement of oil activities in the NDR by MNOCs, there have been several episodes of oil spillages in different locations of the region (Kadafa et al., 2012, Allison et al., 2018). The Nigerian National Petroleum Corporation (NNPC) estimated 2.3 million litres of the annual oil spill in 300 different occasions that happened between 1976 -1996 (Twumasi and Merem, 2006). Also, an estimated 546 gallons of oil was spilt into the environment between 1958 and 2010 (Francis et

al., 2011, Obida et al., 2018). Although other MNOCs operating in the NDR are also responsible for oil spillages, Shell Petroleum Development Company of Nigeria (SPDC), Nigeria's major oil producer, has been recorded as having the largest expanse of spillages in the country (Uzoma and Mgbemena, 2015, Adewole, 2018). Apart from being the top oil producer in Nigeria, SPDC has also experienced the most controversial oil spillage episodes in Nigeria, especially in Ogoni land of the NDR (Wetzel, 2016), as discussed in the next section. A brief history of the struggles of the Ogoni people in reaction to the unethical oil activities of Shell, reveals the neglect of the natural environment and the negative impact on the local communities of the NDR.

2.3.1 The Ogoni Crisis with Shell Petroleum Development Company of Nigeria

Ogoni land is a community in Rivers state, situated in the NDR of Nigeria with the most significant ethnic nationalities and landmass for farming and fishing activities (Boele, 1995). The federal government of Nigeria, in collaboration with Shell, generated billions of dollars from the Ogoni community and its environs through oil exploitation activities (Osaghae, 1995). However, this local community remained underdeveloped and continue to suffer environmental depreciation (Burger, 2011). Oil Spillages in this region have occurred in various magnitude and at different occasions due to leaks from ageing dilapidated and abandoned facilities and pipelines (Lindén and Pålsson, 2013), resulting in environmental degradation as seen in Figures 5, 6 and 7 below.



Figure 5- Oil Spillage Effect on fishing in Ogoniland
Source: Paparasi.com.ng, 2018.

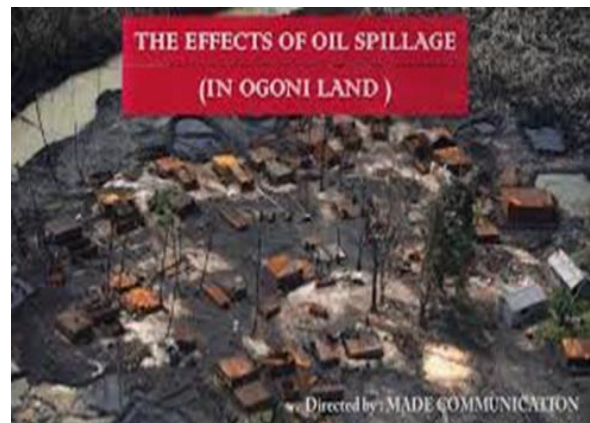


Figure 6 - Oil Spillage effect on Ogoni Community
Source: International Business Times UK, 2016.



Figure 7- Oil spillage effect on farming in Ogoniland

Source: Integrity Nigeria, 2012

The disapproval with the distribution of oil wealth, activities of the MNOCS and the neglect towards the health and revenue generation avenue of the local communities, resulted in the formation of a movement in 1990, led by the late Ken Saro-wiwa (Rasheed Na'allah, 1998). The movement, known as Movement for the Survival of the Ogoni People (MOSOP), was formed mainly to agitate on behalf of the Ogoni community to bring an end to what was perceived as economic strangulation, environmental degradation and political marginalisation (MOSOP 1991; Saro-Wiwa, 1995b). During their struggle for sustainable development, several issues such as demands for socio-environmental justice, and community projects aimed at infrastructural Improvement were raised by the Ogonis against the Nigerian federal government and the oil companies (Boele, 1995, Wheeler et al., 2002). However, subsequent failure to address the communities' demands, led to the decision made by the Ogoni leaders to adopt a non- violent method by launching the Ogoni Bill of Rights in October 1990 (Boele et al., 2001).

The Ogoni Bill of Right re-established the assurance of the Ogoni people's loyalty to Nigeria as a nation, and also asserted their right to self-determination, by articulating their demands for environmental, social and economic justice (MOSOP, 1991). Although the Ogoni Bill of Rights was launched 30 years ago, it is not fully actualized due to the struggles still faced by people of the NDR (Mai-Bornu, 2020). However, considering the structure and acceptance of the Bill, a re-examination by Senewo (2015), revealed that it remains the most adopted framework used for the demand of rights in Nigeria, especially by other ethnic groups in the NDR.

In December 1992, the turmoil in Ogoni community worsened after MOSOP issued a demand notice to Shell and the Federal government, represented by the Nigerian National Petroleum Corporation (NNPC), and gave them 30 days to respond to a list of demands (Saro-Wiwa, 1995a). The demands, which were ignored by Shell and NNPC, resulted in MOSOP declaring the Federal government, Shell and other oil companies, “*persona non grata*” on the 4th of January 1993 (Saro-Wiwa, 1995a). This declaration meant that all oil companies and the federal government were no longer welcome to operate in Ogoniland and communities sharing its boundary. Thereafter, Shell experienced tensions in their operations, that led to the alleged beating of a worker, and the eventual withdrawal of all Shell staff from the Ogoni community in January 1993 (Boele, 1995). This marked the beginning of the end of oil exploration activities in Ogoniland. In the same month of January 1993, MOSOP, the social movement and civil society organisation, which is made up of the signatories of the Ogoni Bill of Rights, was admitted as a member of the Unrepresented Nations and Peoples Organisation (UNPO) (Boele et al., 2001).

The struggle to be heard and compensated for the pollution and environmental degradation caused by Shell’s oil activities continued, through the leadership of the MOSOP leader, Ken Saro-wiwa. Unfortunately, towards late 1993, there were a series of attacks on Ogoni communities that resulted in hundreds of deaths (Saro-Wiwa, 1995a). The struggle further experienced an interruption when Ken Saro-wiwa alongside eight other Ogoni activists were arrested and convicted of the murder of four conservatives, pro-government chiefs, and eventually sentenced to death on 10th of November 1995 (Boele et al., 2001). The trial, which was conducted by a military-appointed tribunal, was universally condemned and seen as insincere and fraudulent (Birnbaum, 1995). The then Nigerian authorities hanged Ken Saro-wiwa and eight MOSOP leaders (***now known as the Ogoni Nine***), and Shell was seen as the catalyst of the tragic event, which attracted worldwide condemnation (Wheeler, 1995). Desperate to save the reputation of their business in other countries, Shell International attempted rebranding through re-strategizing in areas of the need for cultural change and engaging in stakeholder dialogue (Boele et al., 2001). In recent times, the principles of sustainable development and improved CSR are also being adopted (Ajayi and Ovharhe, 2016). However, Shell’s quest to re-gain access into Ogoniland and start oil activities again is still on-going.

On the other hand, Shell subsidiary- SPDC in Nigeria, has always raised concerns regarding challenges the company face when engaging in government activities in developing countries -

especially the politicization of CSR (Hennchen, 2021, Maier, 2021). Recently, while SPDC is often being praised for its pro-active and innovative CSR practice (Ako, 2012), it has largely been a regular target of civil society activism and litigation concerned with malpractice (Hennchen, 2021). Moreover, the lack of standard regulations to promote fair evaluation of what IOCs are doing in terms of CSR in the NDR has given room for doubts amongst various stakeholders (Wu, 2019).

Recently, a United Nation's report advised that the Nigerian government and oil industry act fast in cleaning up the NDR. This, therefore prompted the Nigerian government to set-up a committee in June 2016, to raise funds and implement an initiative for the clean-up of the oil spillages in Ogoniland (PremiumTimes, 2016). Shell has since accepted the responsibility to clean up its old spillages with a contribution of \$330m out of an estimated \$1 billion total cost to clean up the entire spillages in Ogoni land (Vidal, 2015). However, Shell stated that the clean-up funds would not be released until the Nigerian government establishes a satisfactory governing structure to oversee the clean-up process. However, according to some civil right groups such as Amnesty International, progress of the clean-up exercise has been poor, even after four years of activities (Clowes, 2020). The actualization of this clean-up project might perhaps help Shell win back the trust of the Ogoni people and that of the world. Consequently, Shell's case has since made other MNCs who are at risk of facing worldwide pressure accept ethical and social responsibility for their actions around the world (O'Sullivan, 1995, Durugbo and Amankwah-Amoah, 2019).

2.4 *Niger Delta Region and Multinational Corporations: Present Dynamics*

The NDR, due to its abundant deposits in oil and gas, plays host to most of the major MNOCs from around the world (Nwosu, 2017). However, these MNOCs, according to Okoro and Ejekumadu (2018), are not perturbed about their ethical responsibilities due to the laxity of regulatory authorities in Nigeria, and the low level of CSR awareness in the NDR. The level of negligence exhibited by both the Government and MNOCs has resulted to the level of socio-economic and environmental degradation that is pervasive in the NDR (Adams et al., 2019), which in turn has led to several other threats as depicted in figure 8 below. Some of the threats the people of the NDR has perennially suffered for several decades as a result of negligence, as discussed further in the next sub-sections, include: environmental degradation, poverty, poor infrastructures and services, high unemployment, social deprivation and endemic conflict (Ijaiya, 2014, Okoro, 2017a). These threats have impacted the present dynamic of activities in the NDR, mainly due to the lapses and neglect from policy regulators, resulting to unethical conduct of MNOCs.

According to Pereira et al. (2021), to address these identified threats such as environmental degradation, poverty, unemployment etc., as well as ensure sustainable development, CSR amongst other strategies such as state wealth funds (SWF) and local content policies (LCP) should be adopted by firms in the extractive sector.

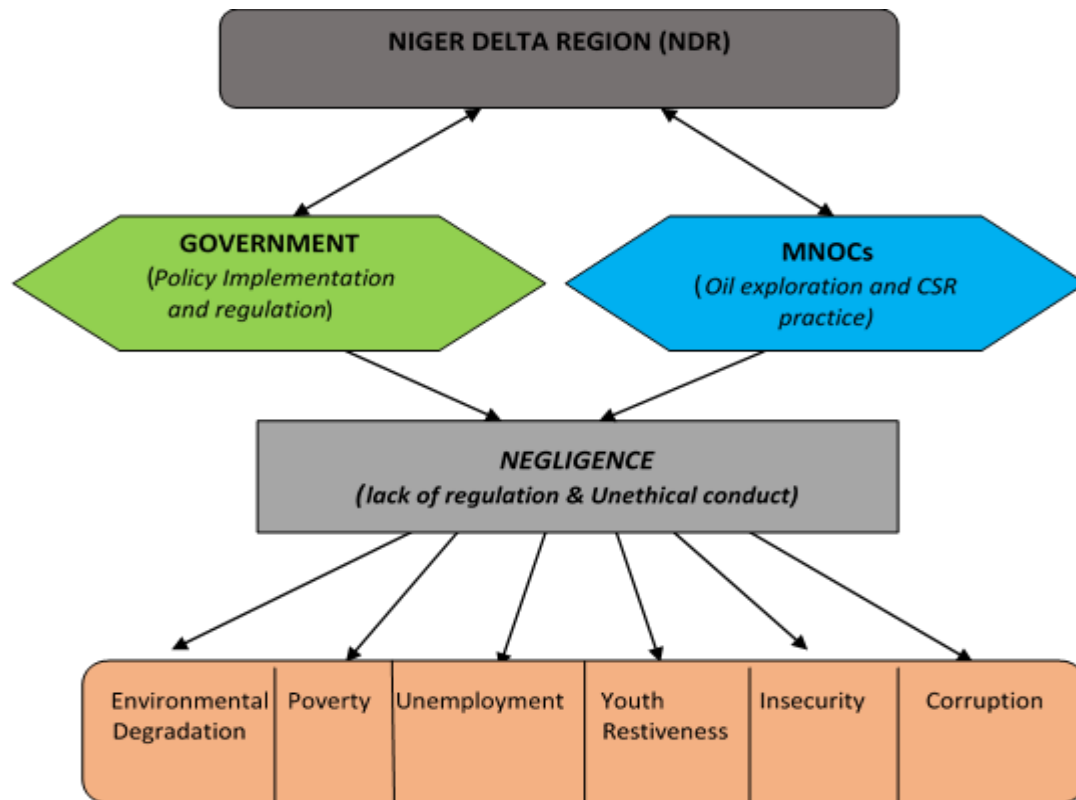


Figure 8 – Diagrammatic Illustration: Implication of Unethical CSR in the NDR

Source: Author.

2.4.1 Poverty amidst plenty in the Niger Delta Region

Poverty in a society, according to Elijah and Uffort (2007) occurs as a result of the inability of government or body of authority to provide the basic needs, such as economic stability, health services and employment. Therefore, the absence and non-establishment of these basic necessities result in low standards of living, particularly prevalent in most developing societies, such as Nigeria (Danaan, 2018). The NDR of Nigeria, although rich in oil and gas, has suffered long years of environmental degradation due to oil spillages that have consistently been evident

(Egbegbulem et al., 2013). This has, as a result, truncated the primary means of livelihood in the region, which is fishing and farming, and has in turn given rise to an increased level of unemployment and poverty level (Elum et al., 2016). The majority of people living in local communities took up traditional occupations of fishing and farming due to the geographical location of the NDR - the Gulf of Guinea on the Atlantic Ocean in Nigeria (Ogungbade et al., 2017).

The situation in the NDR is a case of “*poverty amidst plenty*” (Raimi, 2017), because the controversial divide in the situation of crude oil from the region being the main source of revenue, yet causing poverty among local communities, due to the negative effect of oil exploration activities on the environment (Etuk and Odebode, 2016). Moreover, the poor level of ethical conduct of both the government and firms has contributed to the under-development of the region, in need of socio-economic and environmental reformation (Omobhude and Chen, 2019).

2.4.2 Unemployment, Youth Restiveness and Insecurity in the NDR

In a bid to save their environment, members of the indigenous communities, particularly the youths of the NDR, have always called for more involvement in the decision-making process of CSR strategies and its practice (Chika-James, 2016, Olatunle et al., 2020). The response to this call from the MNOCs has not been encouraging, and the level of unethical CSR practice in the region has resulted in increased unrest in the region (Oluwadare, 2019).

The youths should be major actors in deciding occurrences in the NDR (Inyang, 2018), but due to the negligence by the government and the MNOCs in the region, these youths have become restive and tools for violence (Egbe et al., 2019). Also, these idle and angry youths have resolved to using violence as a bargaining tool for justice for themselves and on behalf of people in the region (Bribena, 2019). The sense of neglect felt by youths of the NDR due to unemployment, and a reaction to under-development and environmental degradation has, therefore, manifested negatively into the accelerated level of insecurity in the region (Oluwadare, 2019).

Youth restiveness in the region, although blamed on faulty socialization and rebelliousness, could have been avoided if these youths were expertly managed by getting them involved and part of more CSR initiatives such as scholarships and skill acquisitions (Utuama, 2010, Olatunle et al., 2020). Nevertheless, the unethical conduct of MNOCs in the NDR has driven the youths of the NDR into taking laws into their own hands and engaging in extreme measures in the guise of seeking justice (Okoli, 2019). For instance, cases of the youths engaging in militancy as a source of

generating income for themselves, kidnapping for ransom, and also vandalising of oil pipelines (Chinwokwu and Michael, 2019).

2.4.3 Corruption in the Niger Delta Region

The NDR is the hub of crude oil, the main natural resources, among others, imported in exchange for income used for Nigeria's socio-economic development and sustainability (Agbibo, 2012). However, discovering oil in the NDR as argued by Obi (2010) and Ali (2019), is seen more like a curse than a blessing, since it has been linked to most of the big scandals and corruption cases in Nigeria. Corruption exists at all levels of stakeholders' relationships, usually between the government and the MNOCs or between the members of the local communities and the MNOCs (Ebiede, 2011). In any case, according to Assi et al. (2016), corruption has taken over the activities of the oil and gas industry in Nigeria.

Corruption, according to Igbaekemen et al. (2014), is described as unethical behaviour which runs counter to the accepted social norms and moral values. In the case of the NDR, this is relative to the neglect from the government and lapses in implementation and regulatory policies that are submerged in the pool of corruption, therefore, inhibits the development of the region (Nkwede et al., 2017). This results to the intense pressure being placed on MNOCs operating in the region, with expectations from local communities that MNOCs be more involved in significant community development projects in the form of their CSR practices (Ite, 2007). Dinkpa and Russell (2016) also argued that corruption is one of the primary reasons for the lack of successful development initiatives, which has left the NDR in the under-developed state as presently evident.

This lack of success in community development initiative could also be attributed to the non-inclusion and involvement of members of local communities in the CSR plans of the MNOCs (Hackett, 2016). Instead, most MNOCs get involved with local communities in the NDR for various forms of corrupt practices, mainly out of desperation to break through the obstacles their negligence have caused them over the years (Agbibo, 2012). Particularly, to ensure continuous access to the natural resources that has created wealth for these MNOCs, but on the other hand potentially endangered the health of the people of the region, due to mismanagement of oil spillages and pollution by the MNOCs (Harshe, 2003).

2.5 *Summary and Conclusion*

In this chapter, a historical trace of activities since the discovery of oil in the NDR of Nigeria is drawn, and the present dynamics of MNOCs' operation in the NDR is discussed. The NDR, being the case study for this research, is critically evaluated to understand the impact of firms' activities on the region, and several environmental hazards confronted by the people in the form of oil spillages and air pollution. The environmental degradation of the NDR undoubtedly contributes to the increasing need for more considerable attention to be paid to social-economic and environmental issues arising in the NDR. This study, therefore, attempts to address these issues by conducting a thorough inquiry to gather relevant information to aid the development of a set of context-specific CSR ethical guidelines to help improve CSR practice in the NDR of Nigeria.

Furthermore, to highlight the imperative of ethical CSR practice in the NDR, the fundamental issues that prompted the crisis in the region, as witnessed in Ogoniland in the 1990s is discussed. The Ogoni crisis led to the killing of nine MOSOP members (now referred to as Ogoni Nine), and the suspension of oil activities in the Ogoni community and environs, changing the oil exploration trajectory in the area, to this day. The present dynamics in the operations of the MNOCs are also explored, revealing the level of underdevelopment in the NDR, begging for intervention for a sustainable solution. Consequently, the effective practise of CSR, guided by a set of context-specific, ethical guidelines, is identified as an intervention approach to manage the ethical misconduct in the NDR, motivated this study. CSR concept, and how it is practised by firms, is therefore evaluated in the next chapter, with an attempt to highlight its features and determine its effective application in the NDR of Nigeria.

CHAPTER 3 - CORPORATE SOCIAL RESPONSIBILITY – *Evolution and Concepts*

3.1 *Introduction*

In the previous chapter, the foundational knowledge of the case study of this research - Nigeria Delta Swamplands also known as the NDR, is laid. To further strengthen the research foundation - the evolution and concept of the CSR practice as documented in extant literature, is examined in this chapter. This discussion aims at providing insights into the relevance of ethical responsibility in CSR, based on the context of the present study. A critical understanding of the CSR concept and how it has evolved over the years, from the viewpoint of pioneer scholars such as Bowen (1953), Eells (1956), and Carroll (1979) to that of more recent scholars such as (Elkington, 1997), (Visser, 2006), and (Jamali, 2006) is provided. However, for the purpose of achieving the aim of this study, **Carroll's CSR pyramid** by Carroll (1979) - based on developed countries' context, and **Visser Wayne CSR pyramid** by Visser (2006) - based on the context of developing countries is employed for critical evaluation of the CSR concept. These two models conceptualise CSR based on economic, legal, ethical and philanthropic responsibilities in the developed and developing societies context, respectively. Also evaluated is the Three-domain model of CSR by Schwartz and Carroll (2003), for further review of the relevance of the CSR responsibilities.

The Triple bottom line (TBL) model by Elkington (1997), is also examined to determine the relative applicability of the 3Ps (People, Planet, Profit) in the CSR concept from a business standpoint. The TBL is a widely accepted model applied by managers of organisations around the world to help determine business sustainability (Elkington, 2018a). Furthermore, bearing in mind the dependence of business sustainability on financial benefits, this chapter concludes with an evaluation of the CSR practice from the business case viewpoint. However, considering that the CSR concept is based on social expectations of corporate behaviour (Agudelo et al., 2019) and that socio-economic and organisational changes continuously occur, the next section reveals the historical evolution of the CSR concept.

3.2 *History and Concepts of Corporate Social Responsibility.*

In early literature, CSR was referred to more often as social responsibility (Davis, 1967, Carroll, 1999). The act of Social Responsibility (SR) started in the 1800s, as a call for the wealthy and well-to-do individuals to give back to society by helping the less privileged either through donating

gifts or rendering philanthropic services (Carnegie, 1889, Lantos, 2001). Consequently, businesses also began to show more concern about their employees (Carroll, 2008). In an attempt to further analyse the SR concept, pioneer CSR scholars (e.g., Bowen, 1953, Davis, 1960, McGuire, 1963) had proposed several definitions. For example, the definition of social responsibility according to Bowen (1953:6), “refers to the obligation of businessmen to pursue policies and make decisions which are desirable in terms of the objective and value of our society”. Also, SR was defined by Davis (1960:70), as “businessmen decisions and actions taken for reasons at least partially beyond the firms direct economic or technical interest”. Similarly, according to McGuire (1963:144), “the idea of SR supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extends beyond these obligations”. However, besides not agreeing on a standard definition, these pioneer scholars also debated on other issues, such as, how and why organisations practice CSR (Loew et al., 2004, May et al., 2007).

The 1950s and 1960s marked the beginning of a new era for the SR concept, with scholars (e.g., Bowen, 1953, Davis, 1960) focusing the SR concept on the corporations by explicitly defining the social and public responsibilities of businessmen. As a result, several other authors came up with comprehensive and well-analysed meanings and theories of organisation’ social responsibilities (Planken, 2013). However, it was Bowen (1953) that represented the most notable literature on the SR/CSR concept - where he queried the responsibilities business managers were expected to assume to society and the consequences of their actions beyond those covered by the profit and loss statement (Carroll, 1999). The CSR concept was initially rejected by some businessmen who believed in the Friedman theory - that the only obligation of business is to maximize profit (Friedman, 1970). However, as noted by Bowen (1953), 95% of business managers eventually agreed with his view, which therefore gave rise to a better appreciation of CSR, and led Carroll (1999) to declare Harvard Bowen as “***The Father of CSR.***

CSR, an ever-evolving concept that was at first rejected by some business managers (Low, 2016), has since grown into a widely accepted and practised concept that organisations - both private businesses and government agencies, use as a strategy to remain relevant and trusted by stakeholders (Berger-Walliser and Scott, 2018, Yevdokimova et al., 2019). Table 1 below, shows the evolution of the CSR concept, from being known as social responsibility in the 1800s up until the 2000s when contemporary theories and approaches were proposed based on Carroll (1979) identified social responsibilities - ***Economic, Legal, Ethical and Philanthropic responsibilities.***

Table 1: Evolution of the CSR Concept.

YEAR	CONDUCT TOWARDS SOCIAL RESPONSIBILITY
1800s	SR was initiated, following a review by Andrew Carnegie (1889) titled <i>Wealth</i> , challenging wealthy Individuals to <i>support social causes</i> ; George Pullman built a model industrial community for the people. Also, John Rockefeller was inspired to donate more than half a billion dollars towards SR (Carroll, 2008, Hall, 2016).
1900 -20s	In 1914, Frederick Goff, the founder of Cleveland Foundation, created a community foundation to empower communities by accessing and responding to their needs through gifts from multiple donors. Also, the community chest movement was held between 1918-29 to raise funds to help communities (Heald, 1970).
1940s	In 1946, a poll was conducted by Fortune magazine, asking businessmen about their social responsibilities and if their actions can go beyond the profit and loss statement. Three-quarters of the responses were 'YES'. Therefore, indicating the acceptance of the CSR concept (Fortune Magazine, 1946).
1953	Based on the positive responses from the 'businessmen – SR' poll in 1946, Howard Bowen (father of CSR) published a book called ' <i>Social Responsibility of a businessman</i> ' where he connected the responsibility of corporations to the society, advocating for business ethics and societal responsiveness (Bowen, 1953).
1970s	The concept of CSR became more evident, and companies began focusing on specific issues such as pollution. Between 1974-8, companies began taking serious management actions to address CSR issues (Carroll, 2008).
1976	Sandra Holmes conducted a survey to determine what cause to support when practising CSR. The survey findings revealed; <i>corporations' ability to meet a specific social need, the severity of the need, the executive interest, the PR gain from acting and the government influence</i> (Holmes, 1976).
1979	Carroll (1979), referring to Holmes (1976) survey findings, concluded that business executives do not have a consensus on the social issues to address, and therefore came up with four main social responsibilities; <i>Economic, Legal, Ethical and Philanthropic responsibilities</i> .
1980s	The three -Dimensional model also known as the corporate social performance model was introduced where the four main social responsibilities (economic, legal, ethical and philanthropic) were linked to three main CSR features – economic responsibility, public responsibility and social responsibility, (Wartick and Cochran, 1985).
1990s	In a bid to extend corporate action, an Institutional framework was established to connect the four main corporate responsibilities to three basic levels – legal, organisational and individual (Wood, 1991).
2000s	An alternative approach to the CSR concept, known as the Three-domain approach is proposed by Schwartz and Carroll (2003), in which the three core domain- economic, legal and ethical responsibilities are presented in a Venn Model Framework.

Source: Adopted from Yevdokimova et al., 2019

Following the growing acceptance of the CSR concept, Holmes (1976) conducted a survey to determine how best businesses should practice CSR. The findings from the survey conducted was referred to by Carroll (1979) in proposing a definition, that the social responsibilities of businesses include the economic, legal, ethical, and philanthropic or discretionary expectations of society at any point in time. These responsibilities are further examined in section 3.3 and 3.4, to highlight CSR in the societal context, relating to this study. However, many other existing frameworks conceptualise and operationalise CSR (Geva, 2008). For example, Anselmsson and Johansson (2007) suggested that the three-dimensional framework, conceptualised in the 1980s by Wartick and Cochran (1985) is one that also captures the main features of CSR, which are; human responsibility, environmental responsibility, and product responsibility. In the 1990s, in a bid to extend corporate action such as assessment, stakeholder management and implementation management, an Institutional framework valuable for both business and society was established to connect the four main corporate responsibilities to three basic levels – legal, organisational and individual (Wood, 1991). Nonetheless, in 2000s, an alternative approach to conceptualizing CSR known as the Three- Domain Approach was proposed by Schwartz and Carroll (2003) in which economic, legal and ethical responsibilities were depicted as the core domain in CSR.

Furthermore, in the year 2000s, several other scholars came up with several meanings and description of the CSR concept. For instance, Ismail (2009) described CSR as strategies applied by corporations to ensure the conduct of their businesses is society friendly, ethical, as well as beneficial to the community in terms of development. Alternatively, Murray et al. (2010) describes CSR as summarizing a range of issues involved in the relationship between a company's action and the stakeholders affected by these actions. Furthermore, the term “doing good to do well” was used by Moura-Leite and Padgett (2011) to best describe CSR in the 21st century, which involves more competitive strategies, transparency, accountability and internationalisation of CSR standards (Hamidu et al., 2015). As the CSR concept continues to gain worldwide acceptance, Hopkins (2014) reviewed definition states that “CSR is a process concerned with treating stakeholders of a firm ethically and responsibly. Buhmann (2016), on the other hand, describes CSR as a concept that entails corporations being responsible to the communities in which they operate, to secure the social licence to operate.

In an attempt to address the confusion around the several definitions of the CSR concept, Dahlsrud (2008) analysed 37 definitions from 27 different authors between the years 1980 to

2003, and identified five dimensions of CSR, namely; **environmental, economic, social, stakeholder and voluntary** dimensions. Consequently, Dahlsrud (2008) concluded that CSR is not so much about a specific definition but is socially constructed in a specific context. Although the various description of the CSR concept may pose unclear boundaries and debatable legitimacy (Lantos, 2001), they are all related by key and underlying themes such as value, ethics, sustainability and accountability (Schwartz and Carroll, 2008). The justification of various scholars' viewpoint on the CSR concept ultimately leads to the same logical conclusion, that principles and concepts of CSR should be established as a social construct that is reflective of the geographic and political context (Jamali and Neville, 2011). Nevertheless, despite the various dimensions of CSR, achieving sustainability is essential to a successful business, which can be attained by meeting the critical expectations of society (Camilleri, 2017).

More contemporary CSR theories, approaches and models that reveals recent CSR evolution is discussed in section 3.5. However, Carroll (2021) thoughts on the future of CSR post the COVID-19 pandemic is that companies will struggle to play their role in the social contract between business and society, considering the negative impact the pandemic has on several businesses worldwide. Moreover, as postulated by Carroll (2021), several alternative CSR-related frameworks such as stakeholders management, conscious capitalism and purpose-driven business will compete to displace CSR.

As revealed in the preceding paragraphs in this section, the field of CSR has evolved and developed over the decades with several approaches, theories and definitions. However, according to Melé (2008), deciding what theory or approach is best depends on what is being evaluated. Therefore, considering the various definitions and descriptions of the CSR concept mentioned above, and their relevance to solving the research problem of this study which borders on ethics and context, the classic CSR definition by Carroll (1979) which emphasizes on the CSR practice of firms and their social responsibilities (**economic, legal, ethical and philanthropic**) to society is adopted. These social responsibilities, as illustrated in different context with the **Carroll and Visser CSR pyramid models** respectively in Figures 9 and 10 below, helps analyse this study which is aimed at developing a set of CSR ethical guidelines for both business and environmental sustainability in Nigeria. Moreover, adopting these classic models aid an explicit discussion on CSR as it relates to developed and developing societies. **Carroll's CSR pyramid** explains CSR, as it applies in developed societies, while **Visser's CSR Pyramid** depicts CSR

status in developing societies. The priority levels of these social responsibilities according to societal expectations are evaluated in the sections that follow. However, given that this study centres on the importance of ethical CSR practice in the NDR of Nigeria, particular focus is given to ethical responsibility as applicable in developing countries.

3.3 *Carroll's CSR Pyramid and CSR practice in Developed countries*

In the practice of CSR, Carroll's CSR Pyramid posits that economic and legal responsibilities are socially required, ethical responsibility is socially expected, while philanthropy is socially desired (Windsor, 2001). Carroll's CSR pyramid, as presented in Table 9 below, also depicts that economic responsibility is most important and fundamental to a firm's existence, therefore prioritized over legal and ethical responsibilities (Carroll, 1991). Philanthropic responsibility is presented as the least prioritized because philanthropic practices are not necessarily seen as a responsibility, since it is not mandated by law but rather done at the discretion of the firm involved (Carroll, 2016). Moreover, most firms practice philanthropy mainly to enhance their reputation, and cannot be referred to as unethical even if they are not philanthropic (Christou et al., 2019).

Although Carroll's CSR Pyramid is widely applied by scholars while addressing social and economic issues in management (Baden, 2016, Masoud, 2017), factors such as context and hierarchy of responsibilities as identified by Visser (2006), cannot be ignored. The issue of context was also raised by Crane and Matten (2004), while discussing CSR in a European context, by using Carroll's CSR Pyramid in reference to developed countries. Moreover, It was also concluded by Crane and Matten (2004) that all the levels of CSR responsibilities, as identified in Carroll's CSR pyramid play an essential role in CSR practice, mainly in Europe and other developed societies. Furthermore, most scholars seem to have an implicit agreement that, although certain principles of CSR remains the same, CSR varies from region to region, and even within regions (Idemudia, 2011). CSR issues, based on industry and location, are different in nature and importance, which results to different emphasis on responsibilities in different parts of the world (Hamann, 2006). Therefore, leading to a recurring dispute between universal expectations and local challenges (Atuguba and Dowuona-Hammond, 2006).

In view of the awareness and acceptance level of CSR practice and reporting in developed societies, there has been an improvement in organisations' CSR expectations (Fernando and Lawrence, 2015). For instance, according to Herzig and Moon (2011) and Kudłak et al. (2018), an

increased number of companies in Europe are dedicated to CSR practices and reporting to promote business sustainability. Moreover, in other developed countries such as the United States of America, legally binding reports such as environmental reports, climate change reports, and sustainability reports help improve companies CSR practices (Forte, 2013).

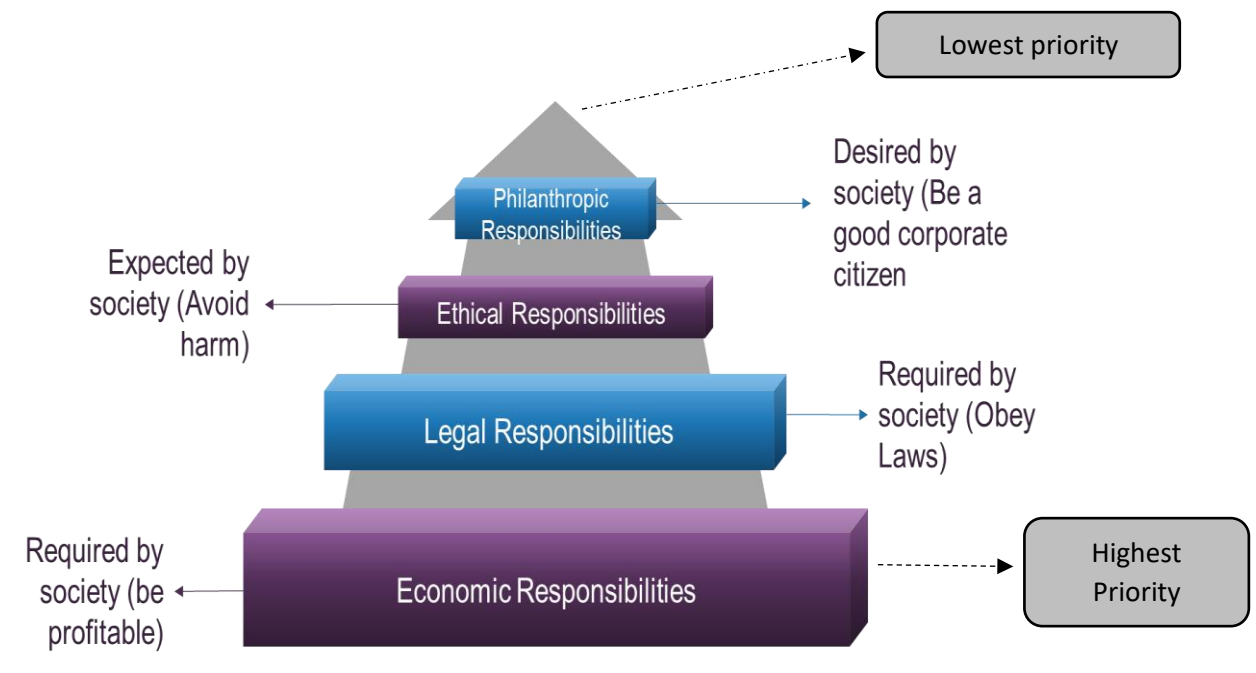


Figure 9 - Carroll's CSR Pyramid - For Developed Countries.

Source: Carroll (1991).

Despite a designated policy for regulating CSR activities of companies operating in the USA, recent evidence shows improved CSR performance and more companies voluntarily issuing CSR reports (Cecil, 2010, Thorne et al., 2017). Therefore, Carroll's decision to place economic and legal responsibility at top priority, while ethical and philanthropic responsibility as least prioritized, was based on the CSR dynamic and compliance in developed societies (Carroll, 2016). The CSR dynamics in developing societies as evaluated in the next section, is, however, contextually different as shown in the prioritization of CSR responsibilities, from that of the developed societies (Visser, 2006).

3.4 Visser CSR Pyramid and CSR Practice in Developing Countries

CSR in developing countries according to Visser (2008), can be defined as the formal and informal ways businesses contribute to the improvement in governance, ethical, environmental and social state of the developing country in which they operate while considering their culture and religion. The environment in which an organisation operates has a significant impact on their decision-making process and business strategy in general (Lee, 2011). Therefore, the hierarchy and priority of CSR responsibilities in developed and developing countries depends on specific contextual factors. According to Visser (2009), the main CSR drivers, such as the socio-economic and environmental status of developing countries, and ensuring businesses are involved in the fight against poverty, were considered in developing the CSR Pyramid for developing countries.

As discussed in the previous section, economic responsibility and stability is the primary goal of every business (Friedman, 1970). In agreement, Carroll (1991), also opined that businesses were created as economic entities to provide goods and services to societal members. Therefore, economic responsibility is placed as top priority in both Carroll's and Visser's respective CSR pyramids (see Figures 9 and 10). Moreover, companies' credibility and continuity depend on their economic performance and thus features as an essential dimension of CSR (Jamali, 2006).

The second prioritised CSR responsibility in developing societies is the philanthropic responsibility, which due to the low socio-economic status of developing countries is identified by Visser (2006) as perhaps the most direct way of improving living conditions and rendering assistance (Khan, 2018). For example, Ijaiya (2014), in his study on the CSR practice in Nigeria, where CSR is optional and non-obligatory, related the meaning of CSR to corporate philanthropy, with more emphasis on philanthropic responsibilities over and above economic, ethical, and legal responsibilities.

The third prioritised CSR responsibility, according to Visser (2006) is the legal responsibility, due to the low level of compliance with legislation and enforcement in developing countries. However, ethical responsibility, as illustrated in Visser (2006) CSR Pyramid (see Figure 10 below) is least prioritised in developing countries, as a result of the poor ethical conduct of firms operating in developing societies (Abdul Rahim et al., 2010, Ismail et al., 2015). Therefore, the need to critically examine the identified research phenomenon of poor ethical conduct of firms, particularly, "CSR ethics" as applied by MNOs operating in the NDR of Nigeria, becomes necessary.

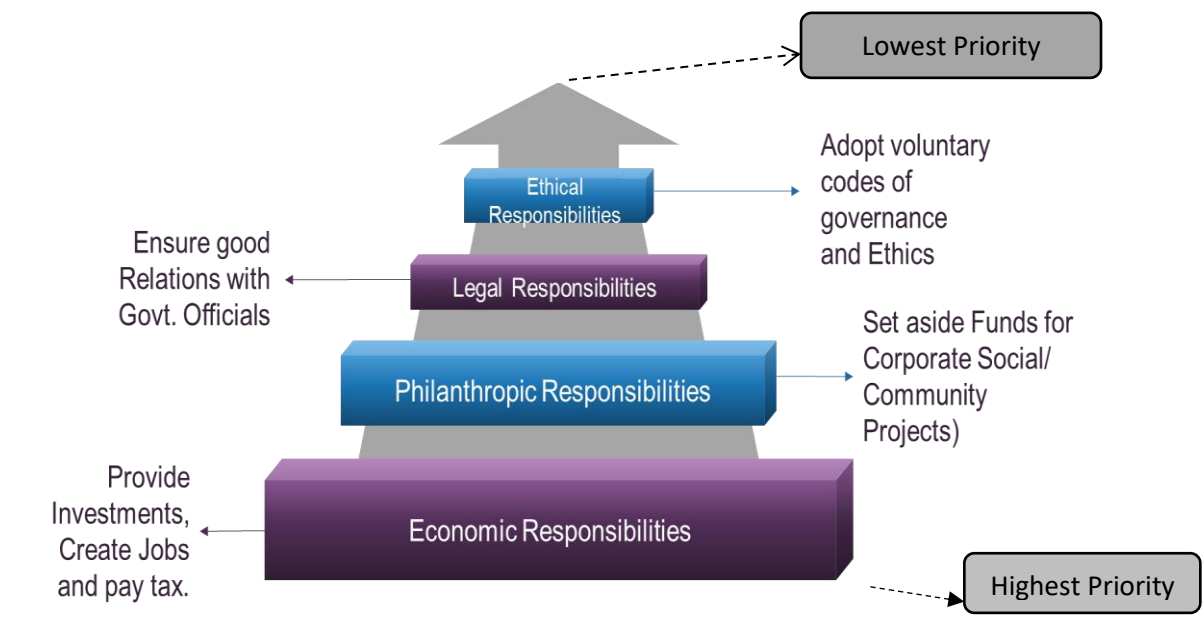


Figure 10 - Visser CSR Pyramid - For Developing Countries

Source: Visser (2006)

Several factors and challenges hamper effective CSR implementation and practice in developing countries such as Nigeria. These factors according to Ayalew (2018) and Alotaibi et al. (2019) include; ***poor awareness and perception towards CSR initiatives, lack of attention in terms of societal context, lack of community participation in CSR activities, non-availability of clear CSR guidelines, lack of consensus on implementing CSR issues, and lack of direct involvement of parent companies of MNCs in terms of providing instruction on the local CSR initiatives.***

However, according to Ali et al. (2018), amongst all the challenges listed above, the most crucial is; poor awareness and knowledge of CSR, closely followed by the lack of a practical framework or guidelines for examining the level of CSR implementation.

Considering the renewed awareness and interest in MNCs operating in developing countries, and that most existing CSR theories are based on advanced economies, there is a need to develop context-based CSR theories and strategies to manage the above-stated issues (Cuervo-Cazurra, 2012, Xu and Meyer, 2013). Moreover, it is imperative to develop new frameworks that could potentially address how MNCs respond to issues of social and environmental responsibility in developing countries. Furthermore, there should be a better understanding of the various

concepts propounded by scholars (e.g., Tilt, 2016, Luo et al., 2019) concerning context and existing challenges peculiar to each country. For example, a better understanding of the context-specific nature of the CSR concept will help with deciding on a suitable CSR practice model or in developing CSR guidelines, as applicable to this study. However, due to the diversity in various societies, the CSR models (Figure 9 and 10 above) examined in this chapter have been re-designed by several scholars (e.g., Nalband and Kelabi, 2014, Masoud, 2017) to suit the context and challenges as needed to be addressed. In line with these redesigns, the idea of adopting a universal model for CSR practice and implementation became apparent, as discussed in the next section.

3.5 *Limitations of the CSR Pyramids and A Review of other Modern CSR Models*

The two classic CSR models, Carroll's and Visser's CSR Pyramids, examined in the previous sections revealed the CSR responsibilities and their level of priority in the context of developed and developing societies. Specifically, the difference in the various CSR responsibilities regarding the order of priority in both models borders on the contextual differences in the developed and the developing society (Zabin, 2013, Ehie, 2016). While analysing contextual issues as a factor that impact CSR practice from region to region, Visser (2006) suggested that organisations should strive for a universal, more standardized approach for practising CSR. In this regard, Nalband and Kelabi (2014), proposed a CSR universal model by re-designing the hierarchy of Carroll's CSR pyramid, and argued that the legal responsibility of CSR should be addressed first, followed by other responsibilities, prioritised based on varying contextual factors of countries. This argument is pertinent to CSR practice in developing countries such as Nigeria, where due to the absence of legal backing or implications most firms operating in these countries fail to practice CSR, while some others, particularly the MNCs practice various forms of CSR but do not disclose to their key stakeholders (Amodu, 2017). Moreover, according to Tamvada (2020) CSR legislation and regulation across the world is being inhibited by the absence of consensus on what should constitute CSR practice globally.

In line with the argument about CSR practice being context-specific, Schwartz and Carroll (2003) also highlighted certain limitations in Carroll's CSR Pyramid, regarding the hierarchy of CSR responsibilities. According to Schwartz and Carroll (2003), the configuration of the CSR pyramid could suggest that the top-level is more important than the base level, which is not the case considering economic responsibility determines the success of a business. Also, the impact an

organisation has on its stakeholders and community of operation depends on their level of economic responsibility (Sharma, 2013). Furthermore, Schwartz and Carroll (2003) acknowledged the inaccuracy of referring to the act of philanthropy as a responsibility when it can easily be absorbed into the act of ethical responsibility, based on economic interest. Similarly, Siwar and Hossain (2009) also posit that CSR is more of an ongoing commitment by organisations, to behave ethically, be economically responsible and satisfy stakeholders, and should not be seen as a philanthropic concept.

To address the issue of hierarchy and the inappropriate approach of using a pyramid to illustrate the relationship between the four CSR responsibilities, Schwartz and Carroll (2003) further proposed a different approach called the Three-Domain model of CSR, presented in Figure 11 below, to conceptualize CSR. This model comprises of the economic, legal and ethical responsibilities, but eliminates the philanthropic category by subsuming it into the economic and ethical sphere. According to Schwartz and Carroll (2003), in business ethics application, the Three-Domain model of CSR renders a better representation of corporate activities with the three main CSR domain (economic, legal and ethical) which was lacking in Carroll's model. However, a significant limitation of the Three-Domain Model as identified by Schwartz and Carroll (2003) is the assumed distinct nature of the three CSR domain, which in the real sense is arguably interwoven and inseparable.

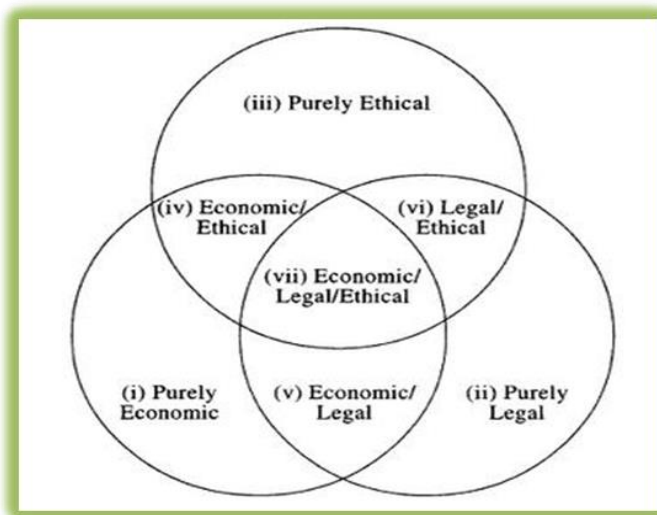


Figure 11- The Three Domain Model of CSR

Source: - Schwartz and Carroll (2003).

There are as many CSR models and theories as there are CSR practitioners and researchers. (Mamudu et al., 2021). Conceivably, as applicable to this study, each researcher adopts the model that best suits its study context for better understanding and application of developed frameworks. In addition to the models earlier discussed, another attempt at categorizing CSR practice was by applying Ketola's CSR model, which is based on various companies' CSR initiatives (Ketola, 2008). In adopting Ketola's Model, the categorization of companies based on their CSR initiatives are; **suicidal companies** – socially irresponsible, thus have short lifespan due to inability to satisfy stakeholders, **ideal companies** – limited number of companies that maximizes their corporate responsibilities, **Pluto-centric companies** – lay emphasis on economic responsibility, thus applicable to numerous companies, **Anthropocentric** companies - emphasis on social responsibilities, **Bio-centric companies** – promotes ecological responsibility, and **Technocentric** companies - use technology to solve societal problems (Mamudu et al., 2021).

However, as further discussed in the next section are the main corporate responsibilities – social, environment and economy involvement, categorized into three main dimensions of CSR - PEOPLE (social), PLANET (environmental) and PROFIT (economic), and popularly referred to as the Triple Bottom Line (Elkington, 1997, Jamali, 2006).

3.6 *The Triple Bottom Line Concept*

The Triple Bottom Line (TBL) is a financial tool developed by Elkington (1997) to measure organisational performance beyond just profit. Apart from economic concerns, firms can in a transparent and accountable manner, also incorporate social and environmental concerns into their CSR strategies, decision making and operations to improve society (Hohnen and Potts, 2007, Asif et al., 2013). The TBL also measures the impact a firm's operation has on the environment, and how socially oriented the organisation is in actuality (Ibrahim and Babatunde, 2019). Therefore, most profit and non-profit organisations have since accepted and applied the principles of the TBL to their annual financial reporting (Tate and Bals, 2018). According to Elkington (1997), the TBL should be applied by companies trying to maximize the positive impacts of their activities, as well as generate economic, environmental and social value. The TBL, also referred to as the 3Ps - PEOPLE, PLANET and PROFIT, suggest that businesses should measure their level of success based on these three perspectives (Elkington, 1998).

A study by Hammer and Pivo (2017) was conducted to determine how practitioners engage in the TBL and cited examples of how each of the Ps in the TBL can be measured. The **first P** – People, which is also the social value or responsibility, is measured when businesses ensure they consider the impact their business has on people health-wise and otherwise. The **Second P** - Planet, refers to the environmental value and can be measured, for example, by businesses owning green buildings which saves energy and reduces toxins. The **Third P** - Profit, is about the economic stability of a business, and can be measured by businesses reducing operating costs and improving productivity (Hammer and Pivo, 2017). The aim of measuring these successes is for businesses to achieve sustainability. Moreover, Dyllick and Hockerts (2002), stated that a business is genuinely sustainable by contributing to sustainability through delivering economic, social and environmental benefits, thereby achieving the Triple Bottom Line.

In business, sustainability is the transfer of the sustainable development concept to the business context that enables a firm to achieve both organisational objectives and the sustainable development goals (Baumgartner and Ebner, 2010). The term, sustainable development, as defined by the World Commission on Environment and Development (WCED), in the Brundtland Report, discussed further in section 3.8, is ‘development that meets the need of the present without compromising the ability of the future generations to meet their own needs’ (WCED, 1987:43). The terms sustainability and sustainable development, although related in objectives, are slightly different in the sense that - sustainability is seen as the long-term goal of various processes called sustainable development (Jeronen, 2013), which can be achieved through the application of different strategic means, including CSR (Mahajan and Bose, 2018). According to Pereira et al. (2021), some other strategic means apart from CSR, such as state wealth funds (SWF) and local content policies (LCP) can be applied to ensure sustainable development. While achieving shared TBL is the business goal for any successful firm, sustainability concentrates more on creating financial opportunities for the firm, whereas, sustainable development involves adopting strategies such as effective CSR practice, to help maintain the reputation of the firms (Ebner and Baumgartner, 2006, Tate and Bals, 2018).

Sustainability, according to Jeronen (2013), is considered a paradigm for thinking about the future in which, **societal**, **environmental** and **economic** considerations are balanced in the pursuit of improved quality of life. For example, in the case of the NDR of Nigeria, where the standard of living is continuously on the decline, MNCs operating in this region can apply the TBL concept to

measure the impact of their CSR practice in meeting the human and infrastructural needs of their host communities (Babatunde, 2020). These three important factors, also known, according to Elkington (1997) as the 3Ps (**People, Planet, Profit**), can be measured by adopting the Triple Bottom Line (TBL) framework. TBL is a tool developed by Elkington (1997), for businesses to measure their level of success in achieving and maintaining sustainability. When a firm complies with being responsible for these three features of the TBL (see Figure 12 below), it achieves business sustainability (Svensson et al., 2016).

However, it has been observed over the years that the TBL cannot suitably measure pace and scale (Sridhar, 2011, Elkington, 2018a). Therefore, this compelled the developer, John Elkington, to propose a strategic recall of the TBL model, after 25years (Elkington, 2018a). According to Elkington (2018a), the TBL concept, which was developed to serve as an accounting tool and to induce deeper thinking of the future of capitalism, did not serve the purpose as expected. Also, the TBL concept failed to overcome the single bottom line paradigm - which involves companies focusing mainly on their profits as a motive for providing social benefits to society (Altman and Berman, 2011). Therefore, as earlier discussed, the persistent nature of businesses focusing more on meeting their **profit** target than the **people** and **planet** targets, contributed to the shortfall in the accuracy of the TBL (Elkington, 2018a, Tate and Bals, 2018).

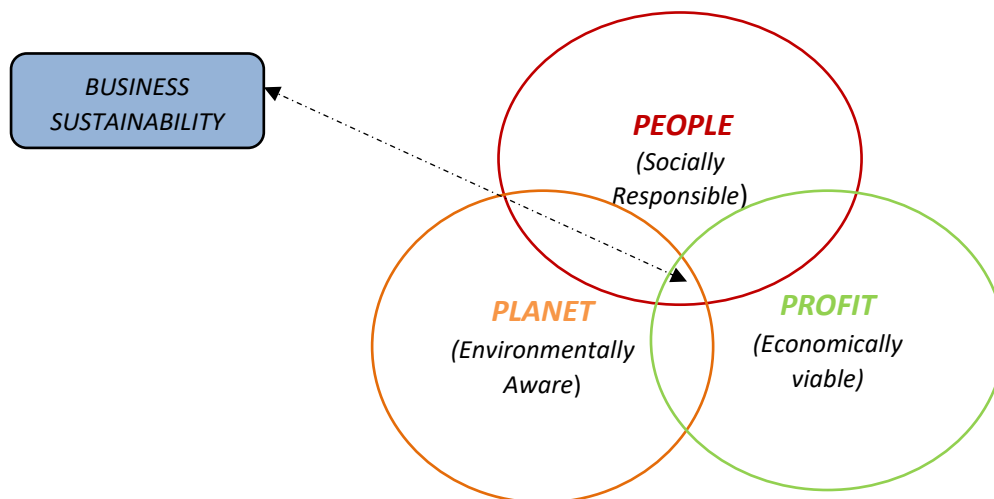


Figure 12- Elkington's Triple Bottom Line Model

Source: Elkington (1997)

In acknowledgement of the acceptability of the TBL concept, about 2,500 B - corporation certified businesses around the world have met the verified high standards of social and environmental performance, as configured around the TBL concept (Elkington, 2018a). Therefore, instead of ignoring this widely accepted concept, a new wave of TBL innovation is suggested (Elkington, 2018b). Moreover, extant CSR literature (e.g., Fauzi et al., 2010, Svensson et al., 2018) reveals that the TBL is used figuratively to address thoughts that corporate performance can be assessed or summarized by any indicator. Also, as discussed earlier, the economic aspect (profit) of the TBL, which is the aim of going into business, determines the level of a firm's CSR practice and most times linked to the motive for practising CSR (Hamidu et al., 2018). Therefore, the growing concern of the business case argument of CSR and how it impacts business sustainability is discussed in the next section.

3.7 *CSR and the Business Case Argument.*

A business case is a justification for embarking on a project in consideration of its financial and commercial benefits (Marnewick and Einhorn, 2019). Therefore, the business case argument of CSR refers to the negative or positive financial impacts that CSR strategies and practices have on businesses (Kong et al., 2020). A globally accepted concept such as CSR has always evolved both in definition and dimensions (Arena et al., 2018). However, the most widely accepted definitions of CSR as identified by Lamarche and Bodet (2016) are those linked to companies' voluntary contribution to sustainable development. This has, nonetheless instigating several arguments and assumptions over the years amongst scholars (e.g., Argandoña and von Weltzien Hoivik, 2009, Tschopp and Huefner, 2015), resulting in numerous CSR interpretations and impact on the finances of organisation in the business world.

Since the 1950s, when CSR 1.0 was introduced to the world of academia and business, Abrams (1951) raised an argument, that companies should not just think about profit alone, but also about impacting the customers and public as a whole. Similarly, Scherer and Palazzo (2011) posits that businesses should not just be seen as economic actors after financial gains alone, but also as political and social actors, by assisting the government to fill some societal vacuum. However, several scholars (Kiessling et al., 2016, Maqbool and Zameer, 2018) argue in favour of the economic and financial performance of firms, and that the CSR practice of a firm can be impacted either positively or negatively by their market value. CSR, according to Rasche et al. (2017), can be multidimensional, because businesses have multiple societal initiatives to choose from that can

influence the form of CSR practised (Sethi et al., 2017a). Therefore, to understand the ever-evolving CSR concepts, a non-profit organisation known as CSR International, was founded by Wayne Visser in 2009 to promote an evolved CSR 2.0 called ***Transformative Corporate Sustainability and Social Responsibility***. This organisation acknowledged the need for constant research to be conducted on CSR practices across the globe and also training and educating people about new founded facts on CSR (CSR International 2009).

While embracing the theory that businesses should be more of political and social actors, rather than just economic actors (Scherer et al., 2013), it is seemingly still acceptable for businesses to maximize profit (Friedman, 1970). Therefore, managers are always exploring the business case approach to determine how to benefit from CSR practice (Barnett, 2019). For instance, most businesses in the United States of America adopts the strategic philanthropy method, where their philanthropic act is connected to their business aim and mission (Porter and Kramer, 2002). Although this can encourage most businesses' involvement in more philanthropic activities, Nijhof and Jeurissen (2010) suggest that the business case approach to CSR can lead to opportunism, thereby eradicating the essential motives related to organisations' involvement in CSR.

To further argue the business case of CSR practice by firms, Nijhof and Jeurissen (2010) opined that CSR has evolved into a marketable asset where entrepreneur and managers invest for profit purposes. Similarly, a survey carried out in 2002 by Price Waterhouse Coopers, revealed that 70% of global chief executives believe that practising CSR is necessary for their companies' profitability and sustainability. The relationship between practising CSR and achieving business sustainability is further examined in the next section.

3.8 Corporate Social Responsibility and Corporate Sustainability.

Corporate Sustainability (CS) became an essential aspect for most firms and businesses since 1987 after the publication of the UN-sponsored World Commission on Environment and Development (WCED) report titled '***Our Common Future***', which as previously introduced in 3.7, is also known as the Brundtland Report (Montiel and Delgado-Ceballos, 2014). This report developed guiding principles for sustainable development that addresses economic growth, environmental protection and social equality (Brundtland, 1987). Moreover, several studies (e.g., Poveda, 2017, Cerne and Jansson, 2019) conducted on corporate sustainability and sustainable development refer to the WCED definition because it captures vast applicability.

In March of 1999, the World Business Council for Sustainable Development (WBCSD), an organisation made up of a coalition of over 200 international companies, and sometimes viewed as an environmental NGO, acknowledged the increased calls for businesses to assume wider social responsibilities (WBCSD, 1999). Consequently, the WBCSD identified core values such as ***human rights, employee rights, stakeholder rights, environmental protection*** and ***community development***, which are all applicable in the effective practice of CSR, therefore, placing CSR firmly on the global policy agenda (WBCSD, 2002). Moreover, a global survey carried out by KPMG in 2008 revealed that CSR has become a significant business issue on many boardroom agendas and is likely to become increasingly important over the years (KPMG, 2008).

According to Montiel (2008), the CS and CSR concepts evolve from different histories, but both push towards a common future by sharing the same vision of balancing economic with social and environmental responsibilities (Hahn and Scheermesser, 2006). Moreover, CS and CSR are each a tool for the other's success when running a business (Singh and Agarwal, 2017). Furthermore, Bansal (2005) in his study on sustainability, referenced the three principles by Elkington (1998), i.e., environmental integrity, economic prosperity, and social equity, which when practised effectively by firms, gives rise to the new Corporate sustainable development. These three principles of economic, social and environmental responsibilities are used as measures and variables of the CSR triple bottom line and also needed to achieve CS (Fontaine, 2013). However, the main distinction between the two concepts is that CS is specific to each organisation (Baumgartner, 2014), while CSR, on the other hand, is a widely and commonly accepted concept that is globally adopted by all organisations to achieve sustainable development and business sustainability (Sanil et al., 2017).

Despite the salient similarities in both the CS and CSR concepts, some complex issues affect CS but go beyond the practice of CSR (Ashrafi et al., 2018). For instance, the environmentally related issue such as climate change, which, according to Murray et al. (2010), is not expected to be solved by businesses' CSR practice of just being environmentally and socially responsible. However, solving such issue involves mostly collaborating with other sectors of society called stakeholders to control or mitigate the situation (Babiak and Trendafilova, 2011). Moreover, according to Camilleri (2017), the proposition of a collaboration between businesses and other sectors of society to achieve CS is also widely accepted by managers and scholars. Also, Elkington (1998), suggested that during the sustainability transition, effective and long-term partnerships

between the public and private sector, and even amongst fellow companies is crucial. However, achieving CS should not just be by maintaining the status quo, but should be “a continuous process of co-evolution within a changing environment” (Naudé, 2012:523).

3.9 *Summary and Conclusion*

This chapter highlights the history of CSR as chronicled by pioneer scholars, and the controversies that surrounded the acceptance of CSR practice by organisations, due to the profit theory as argued by Friedman (1970). The contextual differences of countries, the evolution and context-specific nature of the CSR concept is also discussed with references to various CSR models and theories. However, for this study, Carroll’s CSR Pyramid, in the context of developed countries and the Visser Pyramid in the context of developing countries were adopted to evaluate and explain the phenomenon being investigated. The propositions made by both Carroll and Visser on the economic, legal, ethical and philanthropic responsibility of organisations, added impetus to the discussion on the importance of ethical CSR practice in the NDR. Particularly as it relates to understanding the various contexts and importance attached to the levels of the social responsibilities required in a developing country such as Nigeria.

Furthermore, given the identified research problem is about the issue of CSR ethical misconduct by firms in the NDR of Nigeria, Visser’s CSR pyramid reveals that ethical responsibility is the least prioritized CSR responsibility in developing countries. The misconception around philanthropic responsibilities was also discussed by referencing the evolution of Carroll’s Pyramid to the Three-Domain model by Schwartz and Carroll (2003). According to the Three-Domain CSR model, philanthropy is identified as a non-responsibility, and more of a voluntary action taken by companies to improve their image in society.

The Triple Bottom line concept, by Elkington (1997), also identified as the 3Ps (People, Planet and Profit) of business was discussed. The TBL concept is needed by organisations to measure their level of success and responsibility to help attain business sustainability. However, the recent recall of the TBL adoption, 25 years after inventing the concept, highlights the complexity that businesses encounter in the dynamic world of business and politics (Elkington, 2018a). One of the reasons given by Elkington (2018a) for the TBL recall is the failure of the concept to achieve a balance of the 3Ps, due to the overly high focus on profit-making by businesses, compared to their impact on people and the environment.

The use of the profit motive by businesses to drive corporate sustainability necessitated the discussion of the business case argument of CSR practice. For a better understanding of the research phenomenon being evaluated, the relationship and misinterpretation between the CSR and CS concept were also presented. These discussions were considered necessary as one of the fundamental arguments advanced in the literature for improved CSR practice due to the issue of firms tilting towards profit-making for business sustainability while paying lesser attention to the social and environmental well-being of the people in society. Also, the discussions were aimed at connecting the thoughts of effective CSR practice, particularly in developing societies, with the aim of achieving business sustainability. More importantly, to help determine the facilitation of ethical CSR practice by firms in a developing society such as Nigeria through a proposed set of ethically driven CSR guidelines. However, to achieve the research aim, the identified research problem of this case study also needs to be critically evaluated by developing the theoretical framework of the study. The theoretical framework of this study as adopted, sits on the tripod of Institutional, legitimacy and stakeholder theories, which touches on the very foundation of CSR Practice - profit, people and planet, and as presented in the next chapter, these theories help identify key variables and define the limits of the research.

CHAPTER 4 – THEORETICAL FRAMEWORK OF THE RESEARCH

4.1 Introduction

In chapter one, the overview and context of this research are discussed. The subsequent two chapters, provides a critical review and evaluation of the NDR as the case study, and CSR ethics as the research phenomenon being investigated. The development of the foundational knowledge of this study is necessary for a comprehensive understanding of the other research components. For example, the theoretical framework of the study, as discussed in this chapter. Theories are formulated through scholarly diligence to predict, explain and understand various phenomenon (De Benetti, 2009). However, a particular phenomenon such as CSR can be studied from different theoretical perspectives (Deegan, 2013). Therefore, the theoretical lenses, as propounded by scholars from extant literature for use in CSR research, is examined.

According to Abend (2008), Theory can be described as a perspective from which one sees and interprets a situation. It is therefore essential to adopt theories to help define the scope of the entire research process and also evaluate the research findings. Most CSR studies focus on business and applying stakeholder theory in defining their theoretical underpinnings (Freeman and Velamuri, 2006). Several literary evidence (e.g., Adelopo et al., 2017, Almatrooshi et al., 2018) also gives importance to the role of government and civil society in CSR. Moreover, each research enquiry is unique, with different research aims which helps determine the theoretical framework.

This research on the importance of ethics in CSR practice by firms, particularly MNOCs operating in the NDR of Nigeria, involves administrative processes between significant institutions and roles played by key stakeholder. In Nigeria, for example, the government promotes and regulates CSR through policies and regulations implemented by relevant government institutions and organisations to help society overcome free-rider problems (Bichta, 2003, Schneider and Scherer, 2019). Considering the adoption of this process in Nigeria, this study adopts *institutional theory* as the main theoretical underpinning, complemented by *stakeholder and legitimacy theories*, to help determine and highlight the key variables and also guide the research process.”. According to Mehedi and Jalaludin (2020), the core of the applied theories are not identical and the components of theories builds a social value system that motivates corporations to engage in CSR activities and voluntary disclosure.

The importance of government and their role in policy implementation, particularly in a developing country such as Nigeria, motivated the choice of institutional theory as the main theoretical lens. Furthermore, the complementary choice of stakeholder theory is determined by the involvement of other stakeholders such as local communities whom, more often, are the victims of social irresponsibility, and civil society organisations as the watchdog of society, in the CSR practice. According to Omran and Ramdhony (2015:46) “both stakeholder and legitimacy theories explains a study’s phenomenon by competing to explain the managerial motivation for CSR practice. Also, legitimacy theory, is considered due to the need for firms to be perceived by society as legitimate based on their CSR practice. (Hamann and Acutt, 2003, Reybold, 2009). Moreover, existing CSR knowledge established from conducting empirical studies also informed the choices of the theoretical lenses through which this research is examined. Further details and explanations on the adopted theories, and the basis for the choice of theories, which makes up the theoretical framework of this research and how it helps examine the research problem is presented in subsequent sections of this chapter.

However, given the intricate nature of this study regarding the peculiarity of CSR practice in the NDR, other theories such as ethical theory and political-economy theory, are examined to determine suitability for possible adoption and reasons for non-adoption in this study. The need to discuss these two theories are: for ***ethical theory*** - this study investigates the importance of ethics in the CSR practice of firms in the NDR; for ***political-economy theory*** - the oil and gas sector in Nigeria is characterized by constant political power play which invariably affects the economic status of the country.

4.2 Theoretical Framework of the Study

As introduced earlier in section 1.9, the theoretical framework, as illustrated in the context of this study in Figure 13 below, is the structure that consists of constructs, concepts, theories and theoretical principles to support and aid the explanation of the research problem of a study (Abend, 2008, Grant and Osanloo, 2015). The CSR concept and the underlying reasons companies engage in CSR practice, according to Frynas and Stephens (2015) are as diverse and complex as the concept itself. Moreover, the evolving meaning of CSR and the significant number of scholars involved in analysing arising issues to understand new developments have resulted in the application of various theories (Secchi, 2007, Frynas and Stephens, 2015). However, researchers’

varied viewpoints about the nature of knowledge and reality, usually determine their theoretical framework (Cohen et al., 2000).

The theoretical part of CSR deals with the rationale of applying some theories in studying the impacts of CSR on corporate performance and reputation (Hamidu et al., 2015). Secchi (2007) attempted to address this by developing three groups of CSR theories; utilitarian theory, managerial theory, and relational theory, applicable in CSR study. Garriga and Melé (2004), however, advocated for a different approach by classifying the complex theories used in CSR situation, which was tag as “mapping the territory” into four groups; instrumental theories, political theories, integrative theories, and ethical theories. However, the three mainstream theories - institutional theory, stakeholder theory, and legitimacy theory, as integrated in this study, helps explain the underlying process and reasons for CSR practice and disclosure in both developed and developing countries (Ali and Rizman, 2013, Fernando and Lawrence, 2014).

The chosen theories for this study complement one another in a region-specific context (Mehedi and Jalaludin, 2020). Institutional theory seeks to explain the communications between institutions - ***government agencies and firms***, in terms of shared rules, and the process through which these rules and norms become established as authoritative guidelines to guide social behaviour (Scott, 2005, Lammers and Garcia, 2017). Stakeholder theory stresses the importance in the relationship between firms and their stakeholders and also creating value for stakeholders that affect and is affected by their business (Freeman et al., 2010, Schaltegger et al., 2019). Legitimacy theory, however, advocates for firms to disclose their social and environmental responsibility information, to legitimize their image to their stakeholders (Burlea and Popa, 2013). In other words, considering the context of this study, institutional theory is grounded within the institutional framework that identifies the government as the body that implements authority and regulates policies for MNCs operating in the host communities of the NDR (Kerwin, 1994). Stakeholder theory focuses on how different stakeholder groups (government, firms, civil societies and local communities) are impacted by MNOCs’ CSR practice, in the light of its ethical construct. Legitimacy theory, however, considers the public perception and organisational legitimacy of firms operation in the NDR (Martínez et al., 2016).

The theoretical framework of this study (see Figure 13 below), shows the relationship between the key variables, including the theoretical lenses and tools such as CSR guidelines and standards adopted in situating CSR ethics as the research phenomenon, to achieve the research aim of

developing guidelines to aid ethical CSR practice in the NDR of Nigeria. This research, in terms of theoretical analysis sits on a tripod, based on the roles of the identified CSR stakeholders - **government** (analysed with institutional theory) is the policy maker, **firms** (analysed with stakeholder/legitimacy theory) are the CSR implementer and **local community and civil society organisations** (analysed with stakeholder/legitimacy theory) are impacted by the CSR activities. The evaluation of this study with these three theories , therefore aids the adoption of a multi-disciplinary approach that allows the understanding of CSR in perspectives beyond its traditional meanings (Ismail, 2009, Haski-Leventhal et al., 2017). Moreover, the finding, as stated by Omran and Ramdhony (2015), that there is no universal theory applicable to CSR in situations or societies, also supports the adoption of the choice of multiple theories. Further discussion on the theoretical lenses as adopted in this study is presented in the subsections that follow.

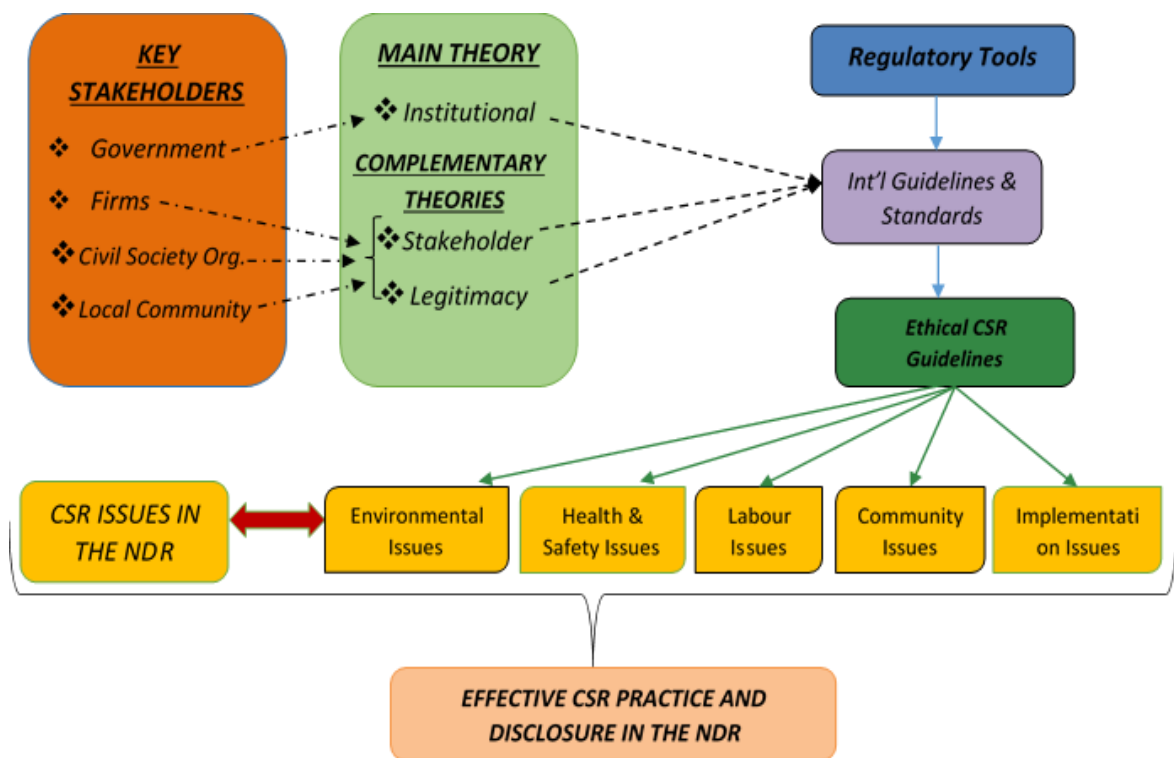


Figure 13 – Diagrammatic Illustration of the Theoretical Framework of the Study.

Source: Author

4.2.1 Institutional Theory

Institutional theory, as earlier discussed, deals with how institutional decisions are formed, negotiated and transformed into reality by observing what the industry or competitive environment upholds (Hamidu et al., 2015). Institutional theory, according to Hodgson (2006), applies to either formal or informal institution - formal institutions are established and constituted by binding laws, while informal institutions are not necessarily established by law, but their operations are accepted by society (Casson et al., 2010). According to scholars such as Khan et al. (2018) and Shahab and Ye (2018) in developed society, the government and its broad institutional frameworks is one of the most influential actors in CSR practice, and there is an increased relationship between CSR and corporate government institutions. However, the institutional framework in developing countries are reportedly inadequate (Alshbili and Elamer, 2019). Therefore, more institutions, especially for CSR regulation and monitoring should be established in developing countries such as Nigeria. Although there is a widespread agreement that institutions shape the behaviour of actors, there are disagreements over the extent to which they influence individuals (Friel, 2017). Moreover, CSR is tightly linked to formal institutions of stakeholder participation in both advanced and emerging economies (Brammer et al., 2012). However, most firms' CSR strategies and actions are also impacted by the alliance with informal institutions, such as institutions established by customs, traditions, and religious beliefs (Tolmie et al., 2020). In other words, institutional theory, allows CSR to be viewed in a global context while considering both formal and informal institutions (Matten and Moon, 2008).

According to Brammer et al. (2012: 4) "the application of institutional theory to understand CSR-related phenomena is a rather recent development". Therefore, institutional theory has to be synthesized and contrasted with several other theories (Tina Dacin et al., 2002), such as stakeholder and legitimacy theory as progressed in this study. In the context of this study, the government, with its powers to implement and regulate policies is an essential variable in the discussion of institutions. (Sarkar and Pingle, 2018). Firms, on the other hand, as a key CSR stakeholder also stand a chance of facing institutional pressure - for example, MNCs operating in multiple contexts are faced with multiple and conflicting institutional contexts (Jamali, 2010b). However, institutional theory suggests that conformity to social norms in any given business environment helps firms survive based on external approval (Tolbert and Darabi, 2019). Moreover, evidence abound in extant literature on explanations from an institutional theory

perspective on pressures organisations face from stakeholders on the need to be socially, economically, ethically and environmentally responsive (Martínez et al., 2016).

Furthermore, given that this study on CSR is being conducted in a developing country context such as Nigeria, government and policy implementation is crucial to enforce compliance by the firms. Institutional theory is therefore adopted as the main theoretical underpinning, to help understand the complexity and dynamics of the relationship between institutions involved- particularly, government agencies with MNCs. Moreover, according to Jackson and Deeg (2008), institutional theory is mainly adopted to understanding the ways MNCs manage their operations globally. Similarly, this study, which involves MNOCs operating in the NDR of Nigeria, adopts institutional theory to enable an in-depth understanding and comparison of global operations of Multinational oil companies in both their home and host countries.

Also, considering the scope of this study, the institutional theory helps explore how the boundaries between business and society are constructed in different ways in terms of organisational settings and the culture of a country, to improve our understanding of the effectiveness of CSR within the wider institutional field of economic governance (Mohamed Adnan et al., 2014). Thus, adopting institutional theory as the main theoretical lens for this study allows CSR to be seen and studied as a tool institutions such as the government adopt as a mode of regulation within a regulated society (Bartley, 2007, Brammer et al., 2012). More importantly, given that CSR is context-based, the NDR of Nigeria has some unique attributes that requires consideration in the implementation of government regulations, to motivate firms operating in the region to exhibit ethical behaviour in their CSR practice.

As earlier discussed, the main aim of adopting institutional theory is to access institutionalisation of behaviour, and according to this theory, institutions can influence organisational behaviour amidst their counterparts within the same industry (Hamidu et al., 2015). The process of organisations trying to conform to institutional norms and practices by imitating what others do to be socially acceptable is called isomorphism, and it is motivated by three factors; **coercive, normative and mimetic mechanism** (Roszkowska-Menkes and Aluchna, 2017, Depoers and Jérôme, 2019). These factors are categorized according to stakeholders' power to influence organisations decision regarding social and environmental practices (Mori, 2009). Further discussion on the implication of the three motivating factors and the conceptualization of institutional isomorphism in organisations is presented in the next subsection.

4.2.1.1 Institutional Isomorphism

Institutional isomorphism was introduced by DiMaggio and Powell (1983), through a theoretical approach to identify the types of Institutional pressures namely; coercive, mimetic, and normative isomorphism, which engender the consistencies within or across organisations over time (Sağsan et al., 2011). The similarity in organisational structure in terms of these identified pressures, according to DiMaggio and Powell (1983:150) “can be attributed to legal or political regulatory pressure (coercive), copying behaviours due to organisational uncertainty (mimetic) or pressure initiated by professional groups (normative)”. Evidence from extant literature (e.g., Joo et al., 2017) suggests that all three institutional pressures tends to shape the organisational field of business research, and contribute to the institutionalisation of CSR practices.

Furthermore, according to Iliya Nyahas et al. (2017), coercive and normative isomorphic mechanisms are positively related to voluntary disclosure. Mimetic isomorphism, on the other hand, occurs when organisations try to emulate the practices of other organisations, to gain a competitive advantage in the form of legitimacy (Sarrina Li and Lee, 2010, Khan et al., 2018). Also, although mimetic isomorphism applies under conditions of uncertainty, coercive isomorphism is a response to direct coercion rather than uncertainty (Krause et al., 2019). Furthermore, coercive isomorphism relates to external factors, such as government regulations and shareholders’-employees’ influence (Khan et al., 2018). According to George et al. (2018), coercive pressures in the form of formal regulations, have emerged in the context of performance measurement in organisations. Therefore, organisations adopt CSR practices in order to enhance and maintain their legitimacy, especially as it relates to their competitors (Khan et al., 2018).

4.2.2 Stakeholder Theory

Stakeholder theory originated since the 1980s and has developed the thesis that organisations should have a good relationship with groups called stakeholders other than shareholders (Freeman, 1984, Nikolova and Arsić, 2017). These stakeholders, e.g., government representatives, media, civil society organisations, local communities, academic scholars, and organisations, vary in their power and influence on companies (Donaldson and Preston, 1995, Lambooy, 2014). According to Taghian et al. (2015), stakeholders are grouped into two: internal stakeholders - e.g., employees, unions, and external stakeholders- e.g., the media and the government. However, for this study, the key stakeholders involved in CSR in the NDR of Nigeria, include: government, firms, civil society and local communities, collaborating to achieve the bottom line (Ismail, 2009).

CSR is a context-based phenomenon (Ozuem et al., 2014), and several theoretical underpinnings have been used in explaining the underlying factors motivating organisations' CSR practice and disclosure across different countries. However, stakeholder theory is considered one of the oldest theories scholars have used over the years (Suchman, 1995) in explaining CSR practice and disclosure based on its ***descriptive accuracy, instrumental power, and normative validity*** (Donaldson and Preston, 1995). While most discussion on CSR has been centred on the traditional stakeholder theory, scholars such as Garriga and Melé (2004) and Secchi (2007) expanded the conceptual base of CSR theories to reflect its complex composition.

The levels of CSR practice and disclosure vary according to countries and regions (Favotto et al., 2016). However, the various forms of CSR practiced by organisations are influenced mostly by stakeholders (Ali and Rizman, 2013). Therefore, considering these contextual factors, a robust theoretical approach is vital in understanding how CSR affects or is affected by stakeholder's salience. Similarly, the question of why and how firms' approach to CSR differs across countries is one that can only be adequately addressed by giving a strong theoretical underpinning to research on comparative CSR (Kang and Moon, 2011). Moreover, since stakeholders' relationship with each other is a critical factor in the success of CSR practices, adopting stakeholder theory concerns is imperative to concentrate on the needs and rights of stakeholders to help develop the socially responsible behaviour of business managers (Siwar and Hossain, 2009).

Stakeholder theory has a very complex structure as it involves individuals with various levels of control of physical and intangible resources (Ismail, 2009). However, stakeholders' community and managers' decision making can be analysed and organised, using the stakeholder's power-interest matrix (Mendelow, 1991, Slabá, 2014). While applying the power-interest matrix, stakeholders can be grouped as; crowd, context setters, subjects and key players (Olander and Landin, 2005). Nonetheless, the salience of the stakeholders as it relates to power and urgency has been highlighted by notable scholars (e.g., Suchman, 1995, Donaldson and Preston, 1995, Cooper and Owen, 2007), and this forms a normative perspective in the CSR discourse. From the academic viewpoint, two types of stakeholders are easily identifiable; *normative stakeholders*, who are those the organisation owe a moral obligation, and *derivative stakeholders*, whose actions and claims must be accounted for by managers due to their potential effect upon the organisation (Ali and Abdelfettahb, 2016).

Furthermore, according to Gray et al. (2010), stakeholder theory allows us to identify stakeholders that matters the most to an organisation through the interpretation of their voluntarily disclosed CSR. Societal interest groups are entitled to the 'right' to information, therefore expect businesses to render an adequate account of its activities (Woodward and Woodward, 2001). Moreover, according to Ali and Abdelfettahb (2016), stakeholder theory requires that organisations acknowledge the needs and the expectation of groups that affect, and are affected by them.

In this CSR study, stakeholder theory deals with recognising the dynamics and complex nature of the interplay between the organisation and its environment (Gray et al., 2010). Society expects corporations to be accountable and act ethically towards all their stakeholders, to be seen as socially responsible (Crane and Matten, 2016). Firms accountability involves two variants; *normative accountability* approach - determined by a socially grounded relationship of the stakeholders with the organisation, and *empirical accountability* approach - which involves strict adoption of stakeholder theory for organisations to identify and forged relationships with only stakeholders that are important to the organisation (Gray et al., 2010). However, in an attempt to narrow the range of "who or what really counts" in a firm-stakeholder environment, the search for the basis of legitimacy, in stakeholder-manager relationships is crucial (Mitchell et al., 1997). This is particularly true since organisations engage in CSR activities as a means of maintaining their organisational legitimacy based on public perception (Ogiri et al., 2012).

Although modern theories of CSR such as legitimacy theory and institutional theory, are gaining wider applicability in the CSR literature (Ogiri et al., 2012), stakeholder theory remains a key theory in explaining CSR motivations (Omran and Ramdhony, 2015). This, therefore, influences the two-fold purpose of adopting stakeholder theory to serve in a complementary role to the institutional theory in this study. These purposes include: firstly, to analyse legitimacy in the normative stakeholder theory argument as propounded by scholars such as Donaldson and Preston (1995) and Suchman (1995); secondly, in considering context of a developing country such as Nigeria, with no agreed set of ethical guideline for CSR practice, from the view point of stakeholders. The need to adopt a set of explicit CSR ethical guidelines, as proposed in this study, might be rather complex without involving stakeholders' viewpoints (Conway and Gawronski, 2013) - particularly, views of the local (host) communities who are the targeted class of stakeholder affected, and to benefit the most from the proposed set of guidelines.

4.2.3 Legitimacy Theory

The legitimacy of an organisation, according to Gray et al. (2010) is determined if and when there is a recognition that the organisation is operating to a value system equal to that of the society where they are based and operate. While several other definitions abound in the literature on what legitimacy means, the definition of legitimacy by Suchman (1995) stands out, and best suits the context of this research on CSR. According to Suchman (1995: 574) legitimacy is a 'generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, and beliefs'. Although Suchman (1995), describes stakeholder theory as the oldest and most frequently adopted theory in CSR literature, legitimacy theory is fast becoming an equally accepted theory applied in most CSR research (Ogiri et al., 2012). Therefore, legitimacy theory is a relevant theory to apply in explaining a diverse concept such as CSR practice based on variables related to public or social visibility, and it adds a difference in opinion to that of the stakeholder theory (Reverte, 2009).

Legitimacy theory, according to Ismail and Haddaw (2014) is applied to measure the behaviour of society towards the organisation and its activities - since the public determines if an organisation is legitimate based on the impact its activities has on the society (Kuruppu et al., 2019). For example, the legitimacy of oil companies operating in the NDR of Nigeria is being threatened because they are accused of oil spillages and pollution by the people of the region. However, most companies manage these threats by applying some legitimization strategies as identified by Lindblom (1994), which involves: educating their stakeholders, attempt to change stakeholders' view on the issues arising, and applying distraction techniques by focusing on positive activities of the company. The perception that the Nigerian government has not shown interest in promoting better CSR practice amongst firms is responsible for firms adopting their own self-designed regulations aimed principally to attract social legitimacy (Crossley et al., 2021). Moreover, Olateju et al. (2021) acknowledges the need for organisations to operationalise CSR policies to help them gain legitimate status and in return increase their profitability and reduce organisational risk. Also, some companies seek to gain, maintain or repair their legitimacy by using social and environmental reporting (Mousa and Hassan, 2015).

Legitimacy theory is mainly premised on perception by society and the processes involved in redefining or sustaining those perceptions to accommodate notions of power relationships at a global level (Moerman and Van Der Laan, 2005). According to Gray et al. (2010), legitimacy theory

consists of two main variants of concern: ***the legitimacy of individual organisations*** - which involves an organisation managing issues that threaten its legitimacy, and ***the legitimacy of the system*** - which takes a broader perspective by asking questions about shareholders' dominant role in the information disclosed externally. In other words, legitimacy is described as a social contract between society and companies based on two fundamental ideas, thus: i) companies' need to legitimize their activities, and ii) the process of legitimacy that confers benefits to businesses (Mohamed et al., 2014). Consequently, in developing countries such as Nigeria, benefits such as the Social Licence to Operate (SLO) is conferred upon firms as benefits for their CSR activities (Hope and Kwarteng, 2014). However, as stated by Ogiri et al. (2012), the social license to operate (i.e. legitimacy) of a firm can be lost and ultimately could lead to the jeopardy of the companies' activities in the event of a violation.

Furthermore, the justification for the choice of complementary theories adopted for this study, is: legitimacy theory suggests CSR disclosures are part of a process of legitimation, while stakeholder theory offers an explanation of CSR accountability to stakeholders (Omran and Ramdhony, 2015). Also, legitimacy theory as explained by Ali and Rizman (2013), treats the whole society as one group and asks the firm to meet the expectations of the whole society while stakeholder theory divides society into groups, known as stakeholders. However, Mitchell et al. (1997) argue that legitimacy, as well as stakeholder theory, must account for power and urgency, no matter how distasteful or unsettling the results. Nevertheless, the complementary role of both stakeholder and legitimacy theory in underpinning this study is to strengthen institutional theory as a theoretical foundation of this enquiry. The section that follows, however, discusses other theoretical lenses that could have potentially been adopted, considering the focus of this study on CSR ethics in the NDR of Nigeria.

4.3 *Potential theoretical lenses for this Study*

This study aims at developing a set of CSR ethical guidelines that will act as a guide for firms, especially the MNOCs operating in the NDR of Nigeria. Considering the nature of this study, which involves the importance of ethics in a developing society such as Nigeria, other theoretical lenses, could be perceived as suitable to underpin this research. For instance, ***ethical theory*** – given that ethics of CSR is the focus of the study, and ***political-economic theory***, due to the political and economic dynamics involved in the operational relationship between the government and the MNOCs, on oil activities in Nigeria (Maier, 2021). However, although these theories can relatively

be linked to this study on ethical CSR practice in Nigeria, rationales presented in the subsections that follows explains why they are not suitable for adoption.

4.3.1 Ethical Theory

The concepts of ethical behaviour and CSR in both developed and developing countries have come to the fore in recent years, as a result of growing sense of corporate wrongdoing (Adda et al., 2016). Organisations are, however, being called upon to take responsibility for the ways their operations impact societies and the natural environment which they operate (Babalola, 2012). According to Ramaswamy (2018) theoretical justifications for human rights are essential to answer questions on why states must protect social and environmental rights, and how these rights are to be interpreted and implemented . Consequently, the increasing awareness regarding the rights of individuals has seen some scholars (e.g., Van Staveren, 2007, Kahane et al., 2015) researching on the appropriateness of using ethical theory to examine and situate the practice of rights protection. Moreover, in an earlier study, Shoemaker (1999) had noted that ethical theory must include an account of the concept of a person, and also need a criterion of personal identity over time as a response to questions of moral responsibility.

Ethical theory according to Premeaux (2004), is classified into three categories, which include: utilitarian theories, theories of rights, and theories of justice. However, one of the most commonly referenced ethical theory is utilitarian theory (utilitarianism) - related to strategies for competitive advantages which include altruistic activities socially recognized as instruments for marketing (Ismail, 2009). Also, from the utilitarianism viewpoint, Renouard (2011) posits that a relational conception of an individual's freedom and rights improve firms' CSR approach towards stakeholders. Utilitarianism, therefore, suitably examines the CSR ethical conduct of firms operating in the NDR, especially how ethical CSR practice can be used to their competitive advantage and improve their relationship with stakeholders.

According to Ajide and Aderemi (2014), ethical theory cannot be separated from stakeholder theory, because it relates to the group of theories which understand that the relationship between business and society is embedded with ethical values. Similarly, this supports the focus of this study which identifies ethics as an essential factor in CSR practice by MNOCs to improve stakeholders' relationship. Moreover, some business ethicists define utilitarianism as referring to producing the greatest good for the majority (Frederiksen, 2012). In the context of this study, this

form of ethical theory is applicable when MNOCs operating in the NDR considers the greater good of the majority in the cause of their operations, particularly acting for the good of local communities and other key stakeholders. In utilitarianism, the entire emphasis is focused on the consequences or the outcomes (Khan, 2016). Also, proponents of utilitarian theory posit that the action that produces the greatest benefits at the lowest costs for society is the action practitioners are morally obliged to follow (Kaptein and Wempe, 2011). However, Arvidsson (2010) argued that utilitarianism is an economic-based model that is rooted in theories of diminishing returns with characteristics that are difficult to apply in social-value-based systems such as CSR. For example, as it applies in the NDR of Nigeria, where the level of CSR practiced by MNOCs does not adequately address the environmental degradation of the natural environment-dependent communities in the Region.

Furthermore, another form of ethical theory that is commonly discussed by scholars alongside utilitarianism, is deontology (Lantos, 2002). The primary role of rights in deontological theories is to protect people from being compelled to do something against their wishes for the good of another or the general good (Jahn and Brühl, 2018). Considering the focus of this study is aimed at achieving justice for deprived members of the NDR communities, by compelling MNOCs to be ethically responsible in their CSR practice, this type of ethical theory is not suitable to adopt for this study. Moreover, Van Staveren (2007) also highlighted the weakness of deontology, which includes: **reduced morality, the requirement of external enforcement and easily leading to bureaucracy**, even though it does better than utilitarianism in analysing ethics. Additionally, the challenges of measurement, comparison, justice and rights renders the application of ethical theories difficult in practice (Van Staveren, 2007, Kaptein and Wempe, 2011). More importantly, Premeaux (2004) also opined that while each of the ethical theories is based on distinctive moral concepts that emphasize individually on distinctive aspects of moral behaviour, none of the ethical theories are universally embraced by philosophers or researchers.

Another deterrence to the adoption of ethical theory to examine CSR, as argued by Frederiksen (2010), is that CSR policies are not based on utilitarian thinking, but common-sense morality. According to the Frederiksen (2010), this is because the ethical foundation of companies engaged in CSR does not mirror the ethical foundation of managers. Also, Gustafson (2013), argued that utilitarianism is already widely used as a business ethic approach, and agreed that the theory is not well developed in the CSR literature. In a similar line of argument, Harrison et al. (2015),

opined that the world is a complex place, and oversimplified theories such as ethical theory are not reflective of that complexity, and therefore tend to be of limited usefulness in explaining reality or predicting outcomes. These arguments, as presented, informed the non-adoption of ethical theory as a theoretical lens for this study, despite the study being on the imperative of CSR ethics. In the next section, another theory- **political economy theory**, that also seem suitable to underpin this study on CSR in the context of the NDR of Nigeria, is discussed. Consideration to possibly adopt this theory would have been mainly due to the direct or indirect impact political decisions have on the economic dynamics and disposition of Nigeria.

4.3.2 Political Economy Theory

Political economy is described by Gray et al. (1996) as the social, political and economic structure in which life takes place. According to Deegan and Blomquist (2011), political economy theory accepts that society, politics and economics are inseparable, and economic issues cannot be solved without considering social and environmental issues. Also, political economy theory, which is based on the Marxism point of view, 'emphasises the fundamental interrelationship between political and economic forces in society' (Miller, 1994:16) and that the economy is the driving force behind any society (Dimmelmeier and Pürckhauer und Anil Shah, 2016). While considering the complex interrelation between power and economic organisation, political economy theory accepts that there is always a struggle between upper, lower and middle class in the quest for wealth (Gray et al., 2010). According to scholars, e.g., Gray et al. (1996) and Taylor (2016), there are two variants of political economy theory: **classical political economy** - associated with Marx, and the **bourgeois political economy** - associated with J.S Mill or subsequent economists.

Classical political economy prioritizes the role of the state (government) as the centre of analysis, thereby causing inequality and structural conflict (Bebbington and Gray, 2001). Bourgeoisie political economy, on the other hand, ensures that the government play an important role in protecting the interest of individuals in achieving their objectives (Amuwo, 2009). However, the difference between both variants is the importance placed on structural conflict within society. According to Gray et al. (1996), bourgeois political economy applies to the explanation of CSR because it does not involve structural conflict and acts as the voice of the people. However, classical political economy, is not applicable because it is more capitalist invested and places structural conflict by seeing CSR as a means through which organisation are being supported by the states to maintain legitimacy and keep increasing their capital.

The various roles of state (**government**), capital (**investors and companies**), labour and the bourgeoisie (**middle class**) as illustrated by Gray et al. (2010), referencing Marx's theory involving class and differentiation, is interpreted thus - '**capital**' possess the power that captures and could control the '**state**', aided and abetted by the 'bourgeoisie', while the oppressed '**labour**' are the rest of the society, and the wealth generated by labour, is in turn, stolen by capital. Furthermore, Gray et al. (2010) argued that the vicious circle can only be broken if power is taken from capital, possibly by the state, only if 'state' does not have to depend on 'capital', which has generated several forms of protest through labour movements. However, the unregulated operations and extreme power play due to a weak legal framework that exists in the developing part of the world makes this theory a constant occurrence (Anderson, 2003). Relating the key CSR stakeholders as identified in this study to the Marx's theory is portrayed thus; the level of unethical power play that goes on between *the MNOCs* (capital), *the government* (state) and its **regulatory bodies** (bourgeoisie) resulted in the deplorable state of the NDR. Therefore, affecting the livelihood of members of the **local communities** (labour) and also depriving them of their source of income.

According to Schrempf-Stirling (2016), political economy theory is suitable in the CSR concept because it views CSR beyond being just business-related, but as a change to global governance through private players extending their activities from economic to political areas. Globalization, has, however, suppressed the distinct division of labour between private businesses and the government, resulting to most firms now assuming social and political responsibilities beyond their legal requirement (Scherer and Palazzo, 2011, Maier, 2021). However, according to Gray et al. (2010), in order to adopt political economy theory in CSR, one has to lower the level of resolution in order to widen the focus of analysis. More importantly, although both variants of the political economy theory help us critically analyse the CSR phenomenon, they are neither discrete nor wholly specified theories because they need the respective involvement of the legitimacy and stakeholder theories (Van der Laan, 2009). Therefore, political economy theory is not recognised as a fully-fledged theory that is adoptable in the CSR context (Gray et al., 1996).

Considering the prevailing limitations in the adoption of ethical theory and political economy theory in CSR research, as discussed in sections 4.3.1 and 4.3.2 respectively, these theories were not adopted. Stakeholder and legitimacy theories, are however, more suitable complementary theories for this research, considering the legitimacy, power and urgency that key CSR stakeholders possess (Donaldson and Preston, 1995, Mitchell et al., 1997). Moreover, stakeholder

theory's foundation on ethics and morality offers a wider range of possibilities and offers an opportunity to reinterpret a variety of concepts, models and phenomena across different disciplines (Harrison et al., 2015). Also, from a business operations point of view, firms, for instance MNOCs seek social legitimacy from stakeholders, such as local communities, to guarantee their operations (Demuijnck and Fasterling, 2016). Therefore, as adopted to complement institutional theory in underpinning this study, stakeholder and legitimacy theory are the most appropriate, as also widely applied by scholars (e.g., Ali and Rizman, 2013, Martínez et al., 2016) in the field of CSR practice both in developed and developing countries.

4.4 *Summary and Conclusion*

In this chapter, the theoretical underpinning adopted for this study on CSR ethics in the context of the NDR of Nigeria is discussed. Stakeholder theory is identified as the theory most used in early CSR literature. However, considering the significant role of government institutions in ensuring effective CSR practice, especially in a developing country such as Nigeria, institutional theory is adopted as the main theoretical lens for this study. The Government, both at the federal and state levels, play a vital role in CSR through policy formulation and implementation. Stakeholder and legitimacy theories are also adopted as complementary theoretical lenses to institutional theory. These complementary theories are suitable for adoption because, for effective CSR practice, stakeholders' perceptions are important, to understand the dynamics and how firms in the NDR can approach CSR practice and disclosure, to be considered legitimate. More so, legitimacy is an important factor sought after by firms for their business sustainability.

The adoption of a combination of theoretical framework is to help achieve a more comprehensive theoretical outlook for the study. Moreover, underpinning this study with institutional, stakeholder and legitimacy theories not only highlights the inclusivity of the relevant components, such as research actors and instruments as represented in the conceptual framework but also shows robustness in the choice of the theoretical foundation adopted for the research. Also, considering the findings by Omran and Ramdhony (2015), that different theories apply to CSR in different situations and societies, institutional theory, in this study helps identifies and examines the role of government as both CSR policymakers and implementers of developed policies. Also, stakeholder and legitimacy theories highlight the importance of stakeholders' inclusiveness in firms' CSR strategies in their quest to be accepted by society and be classed as legitimate.

As a broad-based social phenomenon, other theories suited to examine CSR, particularly as it relates to the context of the study, such as ethical and political economy theories, were also evaluated. While CSR ethics as the main focus of this study influenced the discussion on ethical theory, it, however, turns out to not be a suitable theoretical lens for the present study. This is because utilitarianism, a more applicable form of ethical theory, is rooted in theories of diminishing returns with characteristics that are difficult to apply in social-value-based systems. Political economy theory, on the other hand, was also examined due to the impact political decisions have on the various sectors of a country, particularly the oil sector of Nigeria. However, Gray et al. (1996) posit that political economy theory is neither discrete nor wholly specified because it needs the involvement of legitimacy and stakeholder theories, respectively. Therefore, it is not recognised as a fully-fledged theory that can be adopted in the CSR context.

The theoretical lenses, key CSR stakeholders, as identified for this study in section 1.9, and other components relevant to this study, are considered in developing the theoretical framework, as illustrated in Figure 13. The development of the theoretical framework of this study is resultant to the critical review of CSR, as the study phenomenon, and the NDR, as the case study, as presented in foregoing chapters. The next chapter, however, identifies and evaluates various global international CSR guidelines and standards, such as the Organisation for Economic Co-operation and Development (OECD), United Nations Global compact (UNGC) and International Organisation for Standardization (ISO) 26000, which are important instruments identified in both the conceptual and theoretical frameworks. However, contextual issues continue to challenge the effectiveness of these guidelines, particularly in emerging societies such as Nigeria, that lack basic infrastructures and amenities in most of their regions. Hence the adoption of these guidelines and standards as a guide in the development of the proposed set of context-specific, CSR ethical guidelines for regulated and improved CSR practice and disclosure in Nigeria.

CHAPTER 5 - IDENTIFYING GUIDELINES AND STANDARDS FOR CSR BENCHMARKING.

5.1 *Introduction*

In the previous chapter, key variables of this study are considered in developing this study's theoretical framework. These key variables include the CSR guidelines, identified in various forms of international guidelines and standards that are globally accepted and implemented as CSR regulatory tools. A review of these international CSR guidelines and standards is instrumental in achieving the aim of this study, which is to develop a set of context-specific, ethically-driven CSR guidelines, for effective CSR practice and disclosure in Nigeria. The importance of regulatory guidelines in CSR practice cannot be overemphasized (Fortanier et al., 2011), especially in developing countries such as Nigeria, where companies are 'trying their best' to give back to society but the absence of well-defined parameters to guide CSR practice remains a setback in these efforts (Amusan et al., 2020). With regulation in the form of guidelines and practice benchmark clearly spelt out, both practicing firms and regulating and monitoring agencies will have a convergence in purpose and objectives (Rahim and Alam, 2013). It is, therefore, in this line of thought that this chapter focuses on the review of vital international guidelines and standards as a guide to developing the proposed context-specific CSR guideline for Nigeria. Moreover, the lack of suitable guidelines and accompanying regulations is considered to be a major contribution to the CSR practice complexities in developing countries (Ward et al., 2007, Anyakudo, 2016). Consequently, various globally implemented CSR guidelines and standards, including codes of conduct related to CSR, are critically analysed in this chapter.

Guidelines and standards established by various regulatory bodies also guide CSR reporting, which is an essential aspect of CSR that serves as a communication tool between organisations and their stakeholders (Golob and Bartlett, 2007). In order to understand the specific purpose of each CSR guideline and standard developed by designated international regulatory organisations, a concise review of these CSR regulatory tool is presented. Most of these regulatory organisations have their headquarters in developed societies and perhaps designed these CSR guidelines and standards from the viewpoint of a developed society, without considering contextual issues present in developing societies. This chapter, therefore, aims at providing a basis for the development of guidelines that could be tailored to suit developing societies with structural deficiencies, such as Nigeria.

Considering the contextual dynamics of Nigeria, some of the CSR guidelines and standards examined in this chapter include: ***Organisation for Economic Co-operation and Development (OECD) guidelines for MNCs***, the ten principles of the ***United Nations Global Compact (UNGC)***, the ***United Nations Sustainable Development Goals (UNSDG)***, ***International Organisation for Standardization (ISO) 26000*** (Standards on social responsibility), ***ISO 14001*** (Environmental Management system), and AccountAbility (***AA) 1000*** (Stakeholders).

Also, other International regulatory bodies actively contributing to assist organisations measure and report their performances are also identified. For instance, the International Labour Organisation (ILO), for adoption of the tripartite declaration of principle concerning MNCs on social policy (Jamali et al., 2006) and the International Institute for Sustainable Development (IISD), for developing a guide to help businesses understand the implementation of the various CSR instruments (International Institute for Sustainable Development and Mann, 2005). Furthermore, the evaluation of the international CSR guidelines and standards as progressed in this study is not just to provide a platform for developing a context-specific CSR guideline, but to also guide in the development of a transparency benchmark, as presented in chapter 10, to check compliance of CSR practice by firms in the NDR of Nigeria.

5.2 CSR Guidelines and Standards: Origin, Implementation and Significance.

Guidelines and standards are widely accepted means to enforce and regulate ethical conducts in our society (Alpana, 2014). CSR Guidelines, however, are instruments used to guide organisations in their CSR practice, to limit negative and ensure positive impacts of their operations on society (Cominetti and Seele, 2016). Although the legal status of these CSR guidelines is blurred and challenging to enforce, global acceptance and application of these guidelines are considered to be high, especially for companies striving to be recognised as socially responsible (Olsen and Sørensen, 2014). Guidelines, standards and code of conducts may have different structures but are all aimed at ensuring corporations are mindful of their acts and omissions (Gilbert et al., 2011). Therefore, applying guidelines, standards, codes of conducts and other regulatory modes to aid measuring and reporting organisational activities, help in managing future risk that could arise from economic, environmental or social developments (Epstein, 2018). Reporting organisational activities, according to Knoepfel (2001), can be done by gathering non-financial information and applying them to other aspects such as CSR, reputational risk and stakeholders' relationship to maintain corporate sustainability.

Furthermore, CSR reporting, allows companies to inform and assure the public about the impact their business operations have on the environmental, socio-economic and even political aspects of society (Sethi et al., 2017b). For example, European countries such as France, Netherlands, and Hungary have structured guidelines and public CSR policy associated with CSR disclosure (Kolk et al., 2001, Arraiano and Hategan, 2019). However, the credibility of these reports is sometimes questioned since companies mostly report on positive impacts while omitting the negative aspects (Cho et al., 2015). The characteristics and quality of a CSR report, according to Bruns and Skretowska (2016) is determined by the country of origin and industry composition. For example a comparative study by Golob and Bartlett (2007), presented two countries - Australia and Slovenia, reporting on CSR voluntarily but are driven by different factors such as culture, economic and environmental concerns.

In the case of MNCs, such IOCs operating in the NDR of Nigeria, their CSR activities as applicable in different countries can easily be reported and harmonized by the appropriate application of global standards, guidelines and codes of conducts (Fortanier et al., 2011, Vigneau et al., 2015). Moreover, CSR guidelines, standards and codes of conduct ensure organisations demonstrate the willingness to be responsible while defining the limits and extent of their responsibilities (Salahuddin and Tsoi, 2003). However, deciding on what CSR guidelines to apply and implement can be complex, given that as discussed in sections 3.3 and 3.4, CSR practice and reporting is contextually and culturally sensitive (Fifka, 2012). Also, applying international guidelines and accountability standards, according to Gilbert et al. (2011), is meant to encourage and guide corporate responsibility and also provide MNCs with ways to assess, measure and to communicate their social and environmental performance.

Although organisations focus more on their financial performances, they also want to be seen as socially responsible (Galant and Cadez, 2017). The increased awareness and acceptance of CSR, therefore require that firms commit to these various CSR instruments to measure their level of social and environmental responsibility (Sartor et al., 2016). Some of these CSR instruments, as identified earlier, include guidelines and standards such as; UNGC, GRI, SDG, ISO 26000, and AA1000 (Alpana, 2014). According to Dagilienė and Gokienė (2011), there are no generally accepted principle for reporting CSR practised by firms. Therefore, the combined adoption of the various CSR guidelines and standard is required, since each of these instruments addresses different issues relating to social and environmental responsibility (de Colle et al., 2014). The next

sections further evaluate the guidelines and standards, into their origin, impact and implementation of the various rules that guide the act of CSR practice and reporting.

5.2.1 CSR Guidelines (Global)

As earlier stated, several international organisations such as; the Organisation for Economic Co-operation and Development (OECD), United Nations (UN), World Bank and the International Labour Organisation (ILO) have endorsed CSR. These organisations have also gone further to establish guidelines promoting CSR, and continuous investment in various research about CSR (Aaronson and Reeves, 2002). Some of these globally recognised CSR guidelines and principles as stated by the Department of Business, Enterprise and Innovation (DBEI) are:

- OECD guidelines for Multinational Enterprises;
- The ten principles of the United Nations Global Compact (UNGC);
- Global Reporting Initiative Standards (GRI);
- The UN Sustainable Development Goals (UNSDG); and
- International Labour Organisation (ILO)-Tripartite declaration of principles concerning Multinational Enterprises on social policy.

Corporate activities of most organisations have been linked by various CSR monitoring framework such as the UNGC and GRI to their SDGs approach. However, according to Lu et al. (2021), it has been observed that most companies only respond to SDGs indicators that are convenient and conceals their negative impact.

Further insights into the above identified guidelines and an evaluation of how it applies to the regulation of CSR practice are presented in the subsections that follow.

5.2.1.1 Organization of Economic Co-operation and Development (OECD) Guidelines.

The OECD is an intergovernmental association established in 1961, and made up of 37 member states that recommend socio-economic and developmental advice on corporate governance and CSR to its members (Lauesen, 2013, Amadeo and Boyle, 2021). At the inception of the OECD in December 1960, only twenty (20) countries signed up as original members (Lewis, 2020). Since then, seventeen (17) additional countries have joined, with Columbia being the most recent member to join in April 2020 (OECD, 2020). The governing bodies of multinational enterprises in the OECD member countries established guidelines for MNCs to abide by and practice (Gordon,

2001). In a bid to ensure these guidelines are practical and to enhance the implementation process, 246 codes of conducts, such as the Caux Principles, the Keindanren Charter and the Global Sullivan Principles, were reviewed by the OECD (Aaronson and Reeves, 2002). Some of the critical areas covered by the OECD guidelines for MNCs are; **employment, environment, combating bribery and industrial relations** (Reumert, 2012).

The OECD guidelines at inception, was only applicable to enterprises operating in OECD countries, but was revised in 2000, to extend its application to non-member countries (Urminsky, 2001). The updated OECD guidelines strengthen the role of the national contact points, which improves future enforcement (Reumert, 2012). Also, the OECD guidelines aim to ensure MNCs act according to policies of respective countries of operation as well as societal expectations, while raising confidence level among businesses, the government, labour and society (Gordon, 2001).

5.2.1.2 United Nations Global Compact (UNGC)

In 1999, the serving UN secretary, Kofi Annan, proposed the Ten principle of the United Nations Global Compact (UNGC) (Alpana, 2014). These principles were derived from summits and conference documents thus: Rio Declaration on Environment and Development of 1992, Universal Declaration of Human Rights of 1948, ILO's Fundamental Principles and Right at Work, and the United Convention against Corruption, of 1998 and 2003 (Orzes et al., 2018, Abdelzaher et al., 2019). The UNGC, as presented in Table 2 below, aims at ensuring organisations operate in socially responsible ways, and also aligned with the ten important principles, as categorized into: **human right, labour, environment, and anti-corruption** (Cetindamar, 2007, UNGC, 2019).

However, a recent study by Rose (2019), proposed that anti-money laundering be introduced as the 11th principle of the UNGC, to enhance the fight against corruption amongst organisations. According to Lu et al. (2021), the UNGC aims to provide strategies to help achieve the SDGs by 2030. This makes the principles of the UNGC a relevant tool to adopt in the development of the proposed CSR ethical guidelines. However, most of the United Nations Guiding Principles (UNGPs) such as the UNGC do not have a pre- defined local and regional implementation structure (Rasche and Waddock, 2021). Therefore, the need to develop context- specific ethical guidelines, as progressed in section 9.3 of this study, for easy local implementation to address CSR issues in the NDR of Nigeria, became essential.

The UNGC, although a voluntary initiative has been adopted by about 13,500 organisations in 170 countries because of the prestige associated with the UN (Orzes et al., 2020). However, the adoption of the UNGC in developing the proposed CSR ethical guidelines must be informed by the context specific to the country's (Nigeria) socio-economic status (Visser and Tolhurst, 2017).

Table 2 – Categorization of the Ten Principles of the United Nation Global Compact (UNGC)

	CATEGORIES	PRINCIPLES
1.	HUMAN RIGHTS	i. Businesses should respect internationally proclaimed human rights. ii. Businesses must not be involved in human rights abuse.
2.	LABOUR	iii. Businesses should uphold the right to freedom of association and collective bargaining. iv. Businesses should eliminate all forms of forced labour. v. Businesses should ensure the effective abolition of child labour. vi. Businesses must eliminate discrimination in respect of employment and corruption.
3.	ENVIRONMENT	vii. Businesses should support a precautionary approach to environmental challenges. viii. Businesses should be involved in initiatives that promotes environmental responsibility. ix. Businesses should encourage the development and diffusion of environmentally friendly technologies
4.	ANTI - CORRUPTION	x. Businesses should work against all forms of corruption.

Source: United Nation Global Compact – UNGC, 2004

5.2.1.3 Global Reporting Initiative Standards (GRI)

Since the introduction of the GRI Standards in the year 2000, it has been and still is the most suitable and universally used reporting tool by organisations (Kocmanova and Jindřichovská, 2014, Calabrese et al., 2015). The GRI standard supports and enhances the reputation of both public and private organisations by helping them report transparently on environmental protection, and improving governance and societal development, therefore building trust with stakeholders (GRI, 2000). Mostly adopted by firms for CSR reporting, the GRI standards' platform helps create a report **on economic, environmental and social impacts** that reflects sustainability in their business practice (Berinde and Andreescu, 2015, Lindberg and Larsson, 2018). Most firms in

developed society issue standalone CSR reports to show their level of social and environmental responsibility to win over stakeholders and ensure business sustainability (Mahoney et al., 2013). However, CSR reporting in developing societies is still lagging behind developed societies, with their reporting conducted usually in annual reports and on websites, which fails to reflect CSR issues that must be communicated (Katamba and Nkiko, 2017). Businesses report on CSR activities to convince stakeholders that their focus is not just on making profits but also being responsible by focusing on the environment and needs of the people (Elkington, 1997).

However, some organisations, even those labelled as GRI reporters, do not act responsible in areas such as gas emission, human rights and social inequality (Moneva et al., 2006). From literary evidence, most of the CSR reports from organisations operating in developing countries are below GRI 4 minimum standard (Katamba and Nkiko, 2017). Consequently, the poor level of CSR performance and reporting in developing countries has resolved to several scholars (e.g., Panayiotou et al., 2009, Wilburn and Wilburn, 2013) to propose the adoption of guidelines that take into consideration performance indicators of the GRI framework. However, one of the shortcomings in companies adopting the GRI standard in their internal activities is that the information contained in the framework is too large and complex to navigate and implement (Lindberg and Larsson, 2018).

5.2.1.4 The United Nations Sustainable Development Goals (SDG)

The Sustainable Development Goals (SDGs) are sets of identified areas in need of immediate and adequate attention to eradicate all forms of poverty by addressing ***economic growth, social needs and environmental protection*** (UN, 2020). The SDG, which consist of a collection of 17 global goals as presented in Figure 14 below, was adopted by world leaders in a UN summit held in 2015, but officially launched in January of 2016, intended to be achieved by the year 2030 (UN, 2020). These set of 17 goals are relevant in the field of CSR - particularly with regards to international organisations operating in developing societies confronted with challenges of effectively practicing CSR for sustainable development due to uncertainties that comes with running their businesses in various host communities (Schönherr et al., 2017). Most companies, according to Searcy (2016), apply an integrated theoretical or managerial framework such as the UNSDGs to practically address the global challenges most countries are burdened with, and ensure CSR impact on sustainable development. There are several tools, such as the SDG-tracker and SDG

compass available to enhance and monitor the progress of the goals (UN2020). The SDG compass, for example, is an initiative of the UNGC, GRI and the WBCSD used to translate the 17 UNSDGs to management objectives so as to help companies enhance their SDG contributions through their business activities (Verboven and Vanherck, 2016). Moreover, the Division for Sustainable Development Goals (DSDG) in the United Nations Department of Economic and Social affairs (UNDESA) plays a key role in monitoring the SDGs related thematic issues and the implementation of the 2030 agenda.

According to Schönherr et al. (2017), the UNSDGs is adopted as a CSR tool for reporting on the impact of CSR practice by MNCs, especially in developing countries, for the following reasons:

- i) it is universally agreed upon for addressing sustainable issues;
- ii) it provides standard sets of goals that multiple stakeholders will be interested in partnering upon; and
- iii) it acknowledges the integrated and systemic nature of sustainable issues.



Figure 14 – Sustainable Development Goals

Source: United Nations 2015

Although the SDG is developed to be easily understood and implemented by different stakeholders (Mio et al., 2020, Van Tulder et al., 2021), the implementation rate by stakeholders as recently assessed suggest a short fall from the expected target . According to Van Tulder et al. (2021), as at the year 2020, it was observed that the progress towards achieving the SDG goals is slow, thereby prompting the UN to announce a “Decade of Action” when the agenda of MNEs shifts from “why” MNEs should develop sustainability strategies to “how” MNEs can achieve sustainability strategies . Several other scholars (e.g., Koehler, 2016, Lomborg, 2018) have also criticized the effectiveness of the SDGs, tagging it as over ambitious, unambitious and too broad, especially in the execution modalities. Moreover, according to Lu et al. (2021), there are several limitations in adopting CSR as a tool to address the SDGs, amongst which include: ***selective implementation of SDGs, lack of stakeholders integration, greenwashing and the difference in CSR practice and implementation among countries.***

5.2.1.5 The International Labour Organization (ILO)

The ILO is one of the oldest organisation of the United Nations system, established in 1919 out of the political and social turmoil of the first world war and its aftermath (Maul, 2019). In 1977, the Tripartite Declaration of principle concerning Multinational Enterprise and social policy structured around three corporatism was adopted; where the workers, employers and government work together and make decisions in terms of labour standards implementation (Lichtenstein, 2016). The Tripartite corporatism is ILO’s vital instrument on CSR that is applicable at intergovernmental levels, and the governments, MNCs, employers and employees identify with this guideline (Urminsky, 2001). The peoples’ quest for social rights was considered by the ILO when the “global social policy” was introduced to help improve the work conditions and promote social policies which have since gone beyond the strict confines of the labour environment (Rodgers et al., 2009, Maul, 2019). The main concern of the ILO, therefore, is to maintain acceptable and appropriate labour standards, and assure workers bargaining rights (Lichtenstein, 2016).

Furthermore, the ILO describes CSR as a voluntary enterprise-driven initiative that exceeds compliance with the law (ILO 2006). In contributing to the effective practice of CSR, the ILO developed other instruments such as: The 1998 ILO Declaration on Fundamental Principles and Rights at work, the 2008 ILO Declaration on Social Justice for Fair Globalization (Maupain, 2009). The ILO also collaborates with other organisations such as the OECD and ISO to develop CSR

guidance instruments that border on the ILO's four objectives to: ***create employment, develop social protection, promote social dialogue and fundamental rights*** at work (Servais, 2010).

5.2.2 International CSR Standards/ Certificates

The International Organisation for Standardization (ISO) was founded in 1946 and is the first non-governmental regulatory body to rival the UN systems (Murphy and Yates, 2009, Ul Islam, 2017). ISO, with a total of 164 members, various national standard institution from 120 countries, 40 correspondents and 4 subscribers, is a key player in setting standards to help advance industrialization and shape production and consumption patterns (Ping, 2011). **Standards** are consensually established and approved by ISO, and defined as a document of common and repeated rules and guidelines for activities to help achieve the optimum degree of order in any given circumstance (Yates and Murphy, 2007). Most organisations, while adopting progressive CSR policies, aim at successfully applying some popular ISO standards presented in the next subsection, to be considered as "standard-setting organisations" (Fombrun, 2005).

5.2.2.1 ISO 26000 (Guidance standard on Social Responsibility)

In 2004, ISO 26000 was announced but adopted in 2008 as the guidance standard for social responsibility and aid in contributing to sustainable development (Hahn, 2013). While developing ISO 26000 standard, two other standards, ISO 9000 and ISO 14000 were analysed, and stakeholders' views and advice were also obtained through the multi-stakeholder approach (Castka and Balzarova, 2008). Stakeholders consulted were from international organisations and different countries, including groups such as representatives of academia, government, non-governmental organisations, consumers and labour force (Alpana, 2014). Initially, Doh and Guay (2004) had examined the impact and role of non-governmental organisations in promoting CSR through labour and environmental policies of MNCs, and suggested that non-governmental organisations should also be involved in developing and enforcing international codes. In 2010, ISO 26000 was finally launched as a voluntary guideline for CSR operations by all organisations regardless of size, type or location (Alpana, 2014).

The basis of involving multi-stakeholders in the development of this social responsibility standard is to avoid repercussions such as: i) lack of credibility amongst stakeholders; and ii) the non-adoption of the standard, because of the exclusion of the views and values of key stakeholders.

Given that many organisations lack a strategic approach to CSR (Hahn, 2013), ***the ISO 26000 standard seven (7) principles of social responsibility*** as presented below, although argued to be too generic, were developed for the strategic management of organisations' activities and to help guide their conduct in different situations (Schwartz and Tilling, 2009).

1. **Accountability**: Organisations being accountable for the impact their activities have on the environment, economy and society, by being open and responding positively to scrutiny.
2. **Transparency**: Organisations always being open and transparent in their decision-making process and also actions considering how it affects the environment and society. Also, information should be accessible and available to the public.
3. **Ethical Behaviour**: Organisational behaviour should be based on honesty, integrity and equity, as it concerns the people and environment.
4. **Respect for Stakeholders' Interest**: Consideration and respect for not just the owners, customers and constituents, but also everyone with rights and interest in the organisation.
5. **Respect for Rule of Law**: Organisations must be aware of the law as it applies to them, even as these laws change, and should be compliant, as no organisation is above the law.
6. **Respect for International Norms of Behaviour**: Organisation must put into consideration international norms while complying with the law.
7. **Respect for Human Rights**: Being applicable in every country and culture, all organisations must respect and comply with the International Bill of Human Rights - Universal Declaration of Human Rights (UDHR, 1948).

ISO 26000 is a major regulatory tool used in CSR practice, which according to most organisation is channelled towards achieving the SDGs (Nunhes, 2021, Lu et al., 2021). However, according to Verboven and Vanherck (2016), the main limitation of ISO 26000 is that the index is developed to indicate "what" to achieve and not "how" to achieve it, therefore, restricting the possibility of actualising the SDGs with the aid of this CSR tool.

5.2.2.2 ISO 14001/14004 (Environmental Management System)

ISO 14000 was developed in 1996 and revised in 2004 as a guideline to aid organisations in their environmental responsibilities and management (Sethi et al., 2017b, Sartor et al., 2019).

Environmental management is an essential aspect of ensuring sustainability, and there has been a

constant debate on who is most responsible for ensuring its implementation (Howes et al., 2017). According to Walker (2008) and Sorooshian et al. (2018), the government, companies and individuals should be involved in environmental management to ensure sustainability. Moreover, a study by Unsworth et al. (2016) involving a survey of 1066 individuals, revealed that companies, should be responsible for addressing several environmental issues, such as climate change, biodiversity and pollution (Winn et al., 2011). The recent escalating concerns regarding environmental and ecological sustainability, therefore warrants the need for more organisations to adopt ISO 14001 into their environmental management system (Sutton, 2017). Moreover, ISO 14001 is the most acknowledged environmental management framework that assists organisations in the management of their environmental activities (Sitnikov, 2012).

The adoption of ISO 14001 in both developed and developing countries ought to be the same, but studies by scholars (e.g., Searcy et al., 2012, Waxin et al., 2019) have revealed that the challenge is the practicality of applying this policy. From a developed country's perspective, Bell (2017) posits that the implementation of the Environmental Management System (EMS) is based on senior managements' desire to respect the environment in which they operate by developing environmental policies they can meet, rather than simply meeting the legal requirement. On the other hand, Davy (2017), while acknowledging the challenges that developing countries might face in implementing EMS, especially in defining the links between technical and financial issues, also suggested the development of sectoral guidance on implementation.

5.2.2.3 ISO 9000 (Quality Management)

ISO 9000 was developed in 1987 for quality management systems standards (Eckstein and Balakrishnan, 1993). In 1994, this standard was revised to cover and improve on areas such as good leadership, customer focus, continual improvement, beneficial relationship between mutual parties and realistic decision making (Laszlo, 2000, Kartha, 2002). However, the latest version of the standard is ISO 9001: 2015 (ISO, 2015). The ISO 9000 standard is primarily applied by organisations to address **quality improvement, customer satisfaction and corporate image improvement** (Castka and Balzarova, 2006). Furthermore, the eight quality management principles defined by the ISO 9000 standard, which also serves as a platform upon which other systems can be integrated include; **customer focus, leadership, people involvement, process approach, system approach, continual improvement, approach to decision making and mutual**

beneficial suppliers relationship (Castka and Balzarova, 2020). In relation to the ***internal motives*** of organisations and ***external pressure*** from international trade bodies, there has been an increase in the number of ISO 9000 certified organisations (Beshah et al., 2013). The certification is aimed at three strategic roles, namely; goal, driver and context (Prajogo, 2011).

The ISO 9000 can be a source of competitive advantage since organisations can choose to implement the standard in different ways that best suit their aim (Lee et al., 2009). Nevertheless, the benefits organisations derive from being ISO 9000 certified include better organisational performance, increased productivity, a decrease in customer complaints and increased competitiveness (Wu and Liu, 2010, Kim et al., 2011).

5.2.2.4 AccountAbility 1000 – Stakeholders

The AccountAbility (AA) 1000 standard was established in 1999 by the Institute of Social and Ethical Accountability (ISEA 1999) to facilitate responsibility understanding in sustainable development and handle CSR reporting and auditing processes (Akmese et al., 2016). The AA 1000 standard framework comprises of eight principles and four process standards, supported by guidelines that address different users' group to help organisations define goals and targets (ISEA 1999). Also, in the AA1000 framework, the social and ethical accounting process is governed by the accountability to all stakeholders' group (Göbbels, 2003). Stakeholders' issues abound in the practice of CSR, and one of the ways to tackle these issues, according to Göbbels (2003) is through the application of Accountability standards. The AA 1000 helps manage stakeholders' dialogue to ensure the quality of social and ethical accounting, auditing and reporting (Belal, 2002). However, due to the challenges of aggregate accounting/auditing related standards and ethical issues, a general framework was developed to rate the application (Akmese et al., 2016).

Table 3- CSR Guidelines and Standards: An Analytical Review.

	INTERNATIONAL GUIDELINES/STANDARDS	AIMS AND OBJECTIVES	CSR ISSUES REGULATED
1	OECD – Organization for Economic Co-operation and Development for Multinational enterprises	With a long-standing governmental co-operation to ensure companies are responsible with; Accountability, community involvement, environmental management, Human rights, Labour relations, consumers protection.	<ul style="list-style-type: none"> • Environment • Human Rights • Labour • Corruption
2	UNGC – United Nations Global Compact	Ensure businesses promote sustainable growth by; Advocating for a stronger UN while working with all UN Agencies, Embracing the ten principles of the Global Compact centred on; Anti- Corruption, Environment, Human Rights and Labour.	<ul style="list-style-type: none"> • Environment • Human Rights • Labour. • Corruption
3	GRI- Global Reporting Initiative.	Guides organisations on the importance and methods of CSR reporting in comparison to financial reporting	<ul style="list-style-type: none"> • Environment • Social Impact • Economic
4	ISO – International Organization for Standardization <ul style="list-style-type: none"> • ISO 26000 • ISO 9000 • ISO 14001 <ul style="list-style-type: none"> • ISO 45001 	Helps organizations operate in a socially responsible manner by meeting the needs of the society, such as; Consumer issues, community involvement & development, environment, fair operating practices, human rights and labour practice. Addresses Occupational Health and Safety of employees. It replaces OHSAS 18001.	<ul style="list-style-type: none"> • Environment • Human Right • Labour • Quality Mgt. <ul style="list-style-type: none"> • Health & Safety
5	AA – AccountAbility <ul style="list-style-type: none"> • AA1000 – Stakeholders Engagement standard 	Organisations apply this to help ensure the inclusivity of stakeholders to achieve sustainability.	<ul style="list-style-type: none"> • Stakeholders Involvement • Social (health, Edu.) • Ethical Accountability

Source: Adapted from Alpana (2014).

5.2.3 Codes of Conduct

Codes of Conduct are sets of rules developed by the International Chamber of Commerce (ICC) in the late 1930s to aid the commitment to good organisational conduct and help prevent the exhibition of specific behaviours (Gilman, 2005). This instrument is vital in CSR practice since it helps to ensure that organisations are socially responsible (Erwin, 2011, Pearson et al., 2013). Globally, organisations apply codes of conduct, but the implementation by managers of organisations in developing countries, especially in the public sector has not been an easy process (Gilman, 2005). In agreement, Sakyi and Bawole (2009) confirmed this argument investigating five Anglophone West African countries, which revealed some of the factors inhibiting the effective implementation of codes of conduct. The factors identified, although not limited to, includes the following: ***unsupportive public service organizational culture, lack of guides to code implementation, poor leadership, Ineffective rewards and punishment system.***

However, according to Sakyi and Bawole (2009), in some cases where organisations exhibit proper implementation of codes of conduct, there seems to lack flexibility in the structure that enable it to fit into the immediate social, economic, and environmental condition of the operational location. Also, Salahuddin and Tsoi (2003) confirmed that implemented corporate codes of conduct, especially by MNCs operating outside their home country still reflect the attributes of their home country not necessarily reflective of their practice in host countries.

The law guiding the establishment of codes of conduct in different countries might vary, but the aims are all aligned at ensuring orderliness and effectiveness amongst the public and the private sector (Bondy et al., 2004). Also, Fisher and Lovell (2009) identified some similar principles, such as Integrity, Loyalty, trust, employee respect for law, environmental sustainability, effective risk management and good relationship with stakeholders, that links business ethics and codes of conduct. In order to examine the labour issues covered by codes of conduct, Urminsky (2001) conducted a study for the ILO, considering the implementation and monitoring of the codes and also comparing these codes to the International labour standards. According to this study by Urminsky (2001), corporations are the major actors in the formulation of codes of conduct, while the government are the least involved actors.

In addition to the codes of conduct, the globally accepted CSR guidelines and standards as discussed in the preceding sections are intended as guide for the development of the potential context-specific CSR ethical guideline that this study aims to develop. The objectives of each

identified CSR instrument (guidelines and standards), and the various CSR issues, as discussed in section 2.4, regulated by each of these CSR regulatory tools is presented in Table 3 above. However, the effectiveness of these internationally established CSR guidelines and standards is still deficient – especially when implemented in developing countries (Jain and De Moya, 2013), hence the proposal of a context-specific set of guidelines to help improve CSR practice in Nigeria.

Codes of conduct and the various CSR guidelines and standard discussed earlier in the preceding sections, help guide organisations to ensure that they are socially and environmentally responsible (Alpana, 2014). However, understanding how to implement these standards and guidelines for a maximum outcome can be rather challenging for most organisations (Hohnen and Potts, 2007). Therefore, an implementation guide for these CSR regulatory tools as developed by the International Institute for Sustainable Development (IISD), is presented in the next section.

5.3 *The International Institute for Sustainable Development (IISD) Implementation Guide*

The CSR concept and its implementation have over the years been a strategic and essential part of achieving sustainable development by most businesses nationwide (Popa, 2015, Ngai et al., 2018). Considering all the existing guidelines and standards as presented earlier, and how complex it is for companies to understand and implement these guidelines in their business strategies, the IISD developed a guide to help business owners understand the implementation of the various CSR instruments (Hohnen and Potts, 2007).






The CSR implementation guide for businesses as developed by the IISD, consists of extracted ideas and processes from already developed CSR instruments and initiatives such as those from the OECD, ILO, GRI, ISO and UN Global Compact (Alpana, 2014). This CSR implementation guide, mainly for organisations operating in an international context without an explicit programme and policy on CSR delivery, provides advisory information on how to be socially responsible (Hohnen and Potts, 2007). According to Hohnen and Potts (2007), organisations can only achieve the intended goal by being open to properly managing contextual challenges and opportunities.

Furthermore, as developed by Hohnen and Potts (2007), the IISD Guide consists of 3 parts, **Part 1;** analyses the business case of CSR and its relationship with the law, and emphasizes the importance of CSR to sustainable development and its association with other business-related sectors, such as globalization, governance, finance, ethics, and leadership. This part of the IISD guide also points out that the application of the guide is subjective to each firm's size, location,

product, activities, suppliers and reputation in its sector. **Part 2**; illustrates an implementation framework for CSR that is made up of six stages, involving the **Plan, Do, Check and Improve** concept as seen in Table 4 below. **Part 3**; concerns stakeholders' engagement in ensuring effective CSR implementation by organisations. As outlined below, the IISD guide gives a five-step stakeholder engagement process that can be followed by organisations (Alpana, 2014), which are:

1. Identifying Stakeholders;
2. Understand reasons for engaging stakeholders;
3. Plan the process of stakeholder engagement;
4. Start dialogue;
5. Maintain dialogues and deliver on all commitments.

Table 4 - CSR Implementation Guideline for Business

Conceptual Phase	Task Description	Checkpoints On Journey
 PLAN	1. Conduct a CSR Assessment	<ul style="list-style-type: none"> Assemble a CSR leadership team Develop a working definition of CSR Review Corporate documents and Activities Identify and engage key stakeholders
	2. Develop a CSR Strategy	<ul style="list-style-type: none"> Build support with senior management and employees Research what others are doing, access value of CSR instruments Prepare matrix of proposed CSR Actions Decide on direction, approach and focus areas
 DO	3. Develop CSR commitments	<ul style="list-style-type: none"> Do a scan of CSR Commitments; Hold discussions with major stakeholders Create a working group to develop the commitments Prepare a preliminary draft Consult with affected stakeholders
	4. Implement CSR Commitments	<ul style="list-style-type: none"> Develop an integrated CSR decision-making structure Prepare and implement a CSR business plan Set measurable targets and identify performance measures Design and Conduct CSR training Establish mechanisms for addressing problematic behaviour Create internal and external communication plans
 CHECK	5. Verify and Report on Progress	<ul style="list-style-type: none"> Measure and verify performance Engage stakeholders Report on performance, internally and externally.
 IMPROVE	6. Evaluate and Improve	<ul style="list-style-type: none"> Evaluate performance Identify opportunities for improvement Engage stakeholders
 CROSS- CHECK	One Cycle Completed	Return to plan and start the next cycle.

Source: Hohnen and Potts (2007) -IISD Guide

Although the IISD implementation guide as presented above helps organisations in the implementation of CSR guidelines and standards, there is need to check the transparency and effectiveness of these implemented CSR guidelines and standards by organisations (Aggeri and Le Breton, 2016). Given that this research aim is to develop a set of CSR ethical guidelines to help improve firms' CSR conduct in the NDR, the IISD implementation guideline can be recommended for use by firms in the region to aid the implementation of the developed CSR ethical guidelines as presented in chapter 9. Moreover, this study considers the importance of ensuring transparency during implementation of the CSR ethical guideline to aid effectiveness, hence the development of a Transparency Benchmark as presented in Table 16 of chapter 9. In line with ensuring transparency, the section that follows explores CSR benchmarking, as a means of measuring organisations' level of responsibility and accountability.

5.4 *CSR Benchmarking*

CSR stakeholders constantly demand social and environmental responsibility from companies (Parviainen et al., 2018), and failure to meet these demands holds the potential, where not achieved, to tarnish the reputation of these companies (Björklund, 2010). Therefore, the assessment and measurement of CSR performance is an important issue for both business and society (Graafland et al., 2004, Latif and Sajjad, 2018). Benchmarking, which involves continuous measuring of products and services against one's competitors (Lee and Kohler, 2010), is used to handle CSR measurement to determine needed improvements (Björklund, 2010).

Moreover, according to Baraibar Díez and Luna Sotorrio (2018), transparency in CSR practice enhances accountability and responsibility, and can also help build a company's reputation. Therefore, benchmarking in CSR is essential, to help organisations measure their CSR impact and also weigh their options in determining how to improve their social responsibility and reputation (Parast and Adams, 2012). There are several other advantages and disadvantages in the CSR benchmarking process, as presented in the subsection that follows.

5.4.1 *Advantages and Disadvantages of CSR Benchmarking*

According to the Social Economic Council (SEC), CSR incorporates two elements. These elements are: i) corporations' sufficient focus on its contribution to the public, and ii) relationship with stakeholders and the society (Graafland et al., 2004). Considering these two factors to ensure

commitment and measure their level of compliance, corporations use CSR benchmarking as an advantage to achieve the following;

- i) Enhance Transparency,*
- ii) Improve Accountability,*
- iii) Enhance cross-company comparison of CSR activities,*
- iv) Judge company's performance and contribution to society, and*
- v) Guarantee a more objective view of companies' CSR policy.*

As previously discussed, the practise of CSR is voluntary and mainly subjective (Arevalo and Aravind, 2017, Knox, 2018). Therefore, some concerns have been raised by some stakeholders as regards to rating the accuracy in CSR benchmarking (Reddy, 2017). Some of the disadvantages and issues that impacts the accuracy in CSR benchmarking, as identified by Graafland et al. (2004), especially when different firms adopt the same globally recognised CSR guidelines include:

- i) Monism and commensurability of a firm's value:* The theory of monism implies that every action can be measured on one single scale because there is just one good (Beal, 2019). This theory, which involves comparing CSR reports of companies in the same field on the same scale despite having different policies and values, is contradicted in CSR benchmarking, because contextual factors such as location and CSR goals, determine the CSR practice and reporting of different companies.
- ii) Disregard of Intentions:* CSR benchmarking does not consider the intention behind each firm's CSR action. The CSR actions of each company could be intrinsically or extrinsically motivated (Constantinescu and Kaptein, 2020). Therefore, comparing companies' reports without considering their various intentions, will be biased and prove to be inaccurate.
- iii) Subjectivity of valuation:* Acknowledging the subjectivity factor in the scores allotted during CSR benchmarking is essential because the value of a company's CSR action is subjective and based on their stakeholders' needs and satisfaction level. Therefore, making comparative studies difficult.
- iv) Communication Problem:* Companies being transparent in their CSR reporting might not always be from a moral viewpoint. Since some companies show their CSR activities, mainly for public relations (PR) motives to improve their images, while others might act well but choose not to report (Du et al., 2010). CSR benchmarking does not acknowledge this very complicated factor.

5.5 *Summary and Conclusion*

This chapter considers the various international CSR guidelines, standards, and codes of conduct that are increasingly being adopted in CSR practice around the world. As a global phenomenon, CSR practice benefits from a broader spectrum of the best globally practised guidelines. However, as evident in existing literature (e.g. Adeyemi and Ayanlola, 2015, Nwagbara and Ugwoji, 2015), as discussed in section 1.6, Nigeria lacks adequate and effective guidelines on CSR ethical conduct, even amid increasing call for improved CSR practice. Therefore, developing a set of context-specific CSR guidelines, which is the aim of the study, became apparent. However, developing such indigenous guideline for a developing country such as Nigeria requires inputs from established international frameworks as a guide. This, therefore necessitates the evaluation of globally implemented CSR guidelines and standards, by reviewing their origins and impact on CSR practice around the world, as progressed in this chapter.

Some prominent organizations at the forefront of CSR research and the CSR guidelines /standards developed as discussed in this chapter include: the Organisation for Economic Co-operation and Development (OECD) developed the OECD guidelines on MNEs, United Nations (UN) developed the 10 principles of the UN Global Compacts and Sustainable Development Goals. The CSR standards developed by the International Organisations for standardization, as evaluated are ISO 26000, ISO 9000 and ISO 14001. This chapter highlights CSR guidelines and standards as essential tools for effective CSR practice and the implementation and impact of these globally accepted CSR regulatory tools vary due to contextual differences of various countries (Chen and Bouvain, 2009).

The acknowledgement of these contextual differences, which results in the ineffectiveness of some of the global guidelines and standards when implemented in developing societies, therefore, highlights the significance of this research focus - the importance of developing a set of country-specific, CSR ethical guidelines to ensure effective CSR practice by firms in their host countries - in this case, Nigeria.

Therefore, to aid the development of the proposed CSR guidelines, fundamental knowledge of the phenomenon - **CSR ethics**, being investigated and the given case study, is presented in earlier chapters, by critically reviewing the CSR concept and the NDR respectively. Furthermore, the key stakeholders, variables, concept and theories of this study identified from extant literature review, aided the establishment of the study's theoretical framework. However, to help achieve the research aim of developing a set of context-specific CSR ethical guidelines, there is need to

critically evaluate the present status and dynamics surrounding CSR practice by firms in the NDR of Nigeria, by adopting the phenomenological case study approach, as progressed in the next chapter. Adopting this approach also helps provide greater insight into the methodological approach adopted for this study as presented in chapter 7.

CHAPTER 6 - PHENOMENOLOGICAL CASE STUDY: CSR ETHICS IN NIGERIA DELTA SWAMPLANDS

6.1 *Introduction*

This chapter examines phenomenological case study, a qualitative approach to inquiry of the research problem which involves CSR and the ethical response by firms in the NDR of Nigeria, as applied in this research. It attempts to draw a nexus between the NDR as a single case and CSR ethics as the study phenomenon. Therefore, considering the preceding discussions, the contexts and consequences of ethical violations by firms operating in the NDR are elucidated. The chapter progresses by firstly presenting the NDR as the case study for this research, by discussing the oil exploration activities of MNOCs in the region and its effect on the environment and people. Some of the critically evaluated socio-environmental effects of oil exploration activities in the region are presented in the form of poverty, unemployment, youth restiveness, insecurity and corruption. Secondly, CSR ethics, as the study phenomenon, is examined to determine how it is impacted by the socio-cultural, political, economic and regulatory contexts of the NDR.

Furthermore, adopting the phenomenological case study approach for this study is discussed in the context of CSR ethical practice in the NDR. Thereafter, CSR ethical responsibility is identified and discussed as an emerging concept in the context of Nigeria as a developing country. The adoption of GMOU by the MNCs as a CSR tool presently used to manage arising CSR issues in the NDR is also presented. Some of these CSR issues, such as; ***environmental issues, health and safety issues, labour issues, community issues and CSR implementation issues*** are identified as factors that firms in the NDR should properly manage, in order to be referred to as ethically responsible. The importance of stakeholders in the practice of CSR is also highlighted by discussing the roles, responsibilities and experiences, of four stakeholders' groups, identified as key actors in effective CSR practice in the NDR. The chapter then concludes by attempting to present the various CSR key stakeholders in Nigeria, namely; ***government, firms, civil society and local community*** as chosen research participants categorised as multiple data sources.

6.2 *The Niger Delta Region of Nigeria as a Case Study*

In response to the growing social malaise present in most developing societies, as identified in section 2.4, companies have continued to seek ways to promote sustainable development through context-specific CSR practice and social investment projects (Melissen et al., 2018). In an

attempt to address these issues, particularly in the NDR of Nigeria, there have been some community development models applied by firms over the years (Hoben et al., 2012). However, several factors such as greed, community fragmentation and competition for natural resources, amongst others, have inhibited the success of these models (Dinkpa and Russell, 2016). Therefore, necessitating improved CSR leadership and effective CSR practice amongst indigenous firms and MNCs in the NDR of Nigeria, which according to Nwagbara and Kamara (2015) will help reduce the level of poverty in the region. Moreover, studies by Schölmerich (2013) posits that CSR measures built into the core business activities of a company have more significant effects on poverty. Also, Enuoh and Eneh (2015) suggest that the emphasis of CSR practice in the NDR of Nigeria needs to be refocused, from infrastructural development to environmental protection and poverty alleviation. Therefore, the context-specific nature of CSR, and particularly the imperative of practising CSR ethically in a society such as Nigeria is further explored in the next section.

6.3 *CSR Ethics as the Study Phenomenon*

Several studies (e.g., Krumwiede et al., 2012, Tilt, 2016) examine CSR as practised in different developed and developing countries around the world. An organisation's country of origin determines the mode and scope of their CSR practice and disclosure (Pisani et al., 2017). However, the case of MNCs reporting about their CSR activities in host countries such as in Nigeria and Ghana is usually based on the business success or problems these companies confront (Halkos and Skouloudis, 2017). Moreover, there is a distinct difference in the operations and CSR practice of MNCs in developing countries, compared to that of their foreign counterparts in developed countries (Ite, 2004, Khojastehpour and Jamali, 2020). The ethical tradition and commitment of every firm, including the MNCs operating in developing societies, has therefore been identified as a vital aspect that ensures effectiveness in their operations and CSR practice (ElGammal et al., 2018). However, as discussed earlier in section 3.4, CSR ethical responsibility by firms in developing countries is still lagging (Jamali and Karam, 2018).

CSR practice and disclosure by firms is usually voluntary, and most organisations engage in CSR primarily to boost their image, earn trust from their consumers and enhance their relationship with key stakeholders (Wang et al., 2017). Although some managers might view CSR as an obligation (Fontaine, 2013), its practice can, however, be hindered by the lack of organisational culture as regards to CSR values, and the lack of vision of the long-term benefit for the company (Fasoulis and Kurt, 2019).

Contextual factors such as diverse political and socio-economic dynamics have been identified as major influences on how organisations practice CSR in different parts of the world (Minh et al., 2017). Consequently, failure to effectively consider and manage existing contextual issues could affect a firm's CSR ethical conduct (Young and Thyl, 2014). Moreover, when managers are faced with dilemmas surrounding decision making based on contextual factors, good ethical conduct by organisations can influence effective CSR practices (Kolk, 2016).

Although CSR is widely known as a voluntary concept, countries such as Australia, Denmark, France, Netherlands and Norway have mandatory CSR reporting principles (Ioannou and Serafeim, 2017). Moreover, some scholars (e.g., Telesetsky, 2015, Gatti et al., 2019) posit that CSR should be a mandatory act, especially in developing societies. For example, India, in a bid to improve the CSR practice of firms, following the approval and publishing of the Company's Act 2013, became the first and only country to declare CSR practice as mandatory. According to India's Company Act 2013, high net worth companies are mandated to spend at least 2% of its net profit made in the immediate three preceding financial years on CSR (India's Companies Act, 2013). Given how positively impactful mandatory CSR practice has been in India, a mandatory context-specific CSR practice by firms, particularly those operating in other developing countries, such as Nigeria, is therefore recommended to aid firms' active involvement in effective CSR practice and disclosure (Jamali and Safadi, 2019).

A study by Bayoud (2013), acknowledges the growing demand for firms to be ethically responsible by voluntarily disclosing their CSR activities in annual reports sent to stakeholders. Consequently, this voluntary disclosure would have a positive impact on companies in terms of financial performance, employee commitment, and corporate reputation (Axjonow et al., 2018). Therefore, context and ethics are considered major determinants in the level at which most organisations, especially in developing countries, practice and disclose their CSR activities (Bani-Khalid and Kouhy, 2017).

In a bid to be perceived as ethically responsible in their CSR practice, most firms in developing countries, rely on theories and hypotheses developed from studies undertaken in western countries (Tilt, 2016). However, by so doing, the CSR output of such firms could be ineffective and unproductive due to the developmental gap between western and emerging countries (Voinea, 2018). Given that CSR practice is receiving increased attention in many countries, the contextual difference between these countries should be addressed by firms practicing context-specific CSR

(Ozuem et al., 2014, Nguyen et al., 2017). This applies especially to countries such as Nigeria, where ethical misconduct is reportedly constant in the oil and gas exploration activities in the NDR. Therefore, firms operating in the NDR need to consider the contextual issues to be seen as competent and ethical in their CSR practice. The section that follows, therefore critically evaluates CSR practice in the NDR of Nigeria by adopting the phenomenological case study approach, to help gain an in-depth insight into achieving the research aim of developing a set of ethically driven CSR guideline for improved CSR practice in the region.

6.4 *CSR Practice in the Niger Delta Region: A Phenomenological Case study*

A case study is an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between the object of study and context are not evident (Ebneyamini and Sadeghi Moghadam, 2018). It is a research approach that is used to generate an in-depth, multi-faceted understanding of the study phenomenon and is used extensively in a wide variety of disciplines particularly in the social sciences (Crowe et al., 2011). According to Yazan (2015), a case study identifies the case as a thing, a single entity or a unit around which there are boundaries, and it can be a person, a program, a group or a specific policy. Also, a case study is expected to capture the complexity of a single case, and the methodology that enables this is developed within the social sciences (Ebneyamini and Sadeghi Moghadam, 2018). Despite ongoing debates about credibility and reported limitations in comparison to other approaches, case study is an increasingly popular approach among qualitative researchers (Hyett et al., 2014).

In line with the above explanation, this study adopts the NDR as a single case study. According to Yin (2015) and Ridder (2017), a qualitative single case study is used to investigate a phenomenon in the context of the actual situation as it can be used to explain, describe or explore events or phenomena. The prevalence of oil exploration activities and the attendant environmental degradation in the NDR has significantly eroded the means of livelihood of the people whose primary occupation is fishing and farming (Ogungbade et al., 2017). Moreover, it has also left complex social and environmental issues that require careful and methodical consideration.

From extant literature, studies that have adopted phenomenological case study, are those that require a deep understanding of phenomena within specific contexts, as applicable in this study aimed at developing a set of context-specific CSR ethical guidelines (Crowe et al., 2011, Yin, 2015).

From an attribution theory point of view, the perceptions and experience-based knowledge of the study participants, who are key stakeholders in the NDR can influence the design and scope of the guidelines that could promote ethical CSR practice in Nigeria. It should be noted that, until about a decade ago, CSR practice in the NDR had been one-directional, and firms decide on whatever form or extent to implement social investment projects within a given society, without carefully considering contextual and ethical factors involved (Hoben et al., 2012).

Therefore, given the need to highlight the importance of context and ethics in CSR practice, this study examines CSR as the research phenomenon in the case of the NDR, considering the contextual factors based on its socio-cultural, political, economic and legal orientations, discussed in the next subsection. Furthermore, in subsequent sections, literary evidences are presented to strengthen the foundation for the adoption of phenomenological case study in the analysis of CSR ethical responsibility as an emerging concept, and the role, experiences and perceptions of key stakeholders in CSR practice.

6.4.1 Contextual Factors and CSR practice in the NDR

CSR has been identified as a contextual concept that is based mostly on the socio-economic, political and environmental condition of the host country where an organisation operates (Nielsen and Thomsen, 2007, Melissen et al., 2018). In developed countries, CSR practices and disclosure by businesses have rapidly and steadily progressed, unlike those in developing countries (Gray et al., 1995). Consequently, western business theories and framework have been adopted by developing countries, but not fully applicable due to differences in contextual factors and drivers of CSR (Dartey-Baah and Amponsah -Tawaiah, 2011). Particularly, with regards to cultural, legal, socio-economic and political traits, as illustrated in Figure 15 below, which are different in both the western and emerging societies (Tilt, 2016). Extant literature (e.g., Yunis et al., 2018, Eteokleous, 2019) have emphasised the importance of firms, particularly the MNCs operating in developing countries, localizing their CSR strategy. However, study by Jain and De Moya (2013) revealed that most MNCs still follow a global approach in managing their CSR strategy - which can be quite challenging in the case of the NDR, where activities of oil-producing firms affect the health and environment of the locals, therefore, deeming it necessary that the CSR strategies of these firms be localized to ensure effectiveness.

The difference in the socio-political environment of various countries, including their different political regimes, legal systems and cultural influences, have a significant impact on the applicability of theories commonly used to explain the phenomenon of CSR practice and disclosure (Tilt, 2016). Furthermore, many organisations acknowledge the contextual issues surrounding CSR reporting in various parts of the world (Niskala and Pretes, 1995). However, the contextual factors to consider when practising CSR in the NDR is peculiar to the region, as identified and explained in the subsections that follow.

6.4.1.1 *Socio-Cultural Context*

Culture refers to the ideas, customs, and social behaviour of a particular or group of people in society, that helps distinguish between each group and subgroups (Spencer-Oatey and Franklin, 2012). The characteristics that make up ones' culture are transferred from generation to generations and usually region and country-specific (Khan and Panarina, 2017). For example, a seminal scholar, Hofstede (1984) carried out a study on cultural differences in 50 countries and determined how cultural differences impact companies' management techniques and policies. This, therefore, clarify that the application of general theories in corporate practice and reporting is usually not justified since western culture differs from the African, middle eastern and Asian culture respectively and substantially (Deari et al., 2008).

The culture of a society, to a large extent, affects the morals and values of the stakeholders who in turn determine the form and level of CSR practice, depending on companies' ability to manage these stakeholders (Kumar et al., 2017). Therefore, Van der Laan Smith et al. (2005) suggest that as companies enter foreign markets, understanding the differences in countries' culture will help enhance their CSR practice and disclosure. Moreover, despite the external forces driving the emergence and development of CSR in developing countries, Mahmood et al. (2019) also argued that the structural and cultural conditions that exist in the context of such societies significantly impact the organisational rationales for CSR practice and disclosure. Therefore, the socio-cultural context of the NDR presents a unique opportunity for the development of a CSR framework for which this study is intended.

The host communities, such as the NDR, where firms operate play a vital role in ensuring effective CSR practice (Uduji and Okolo-Obasi, 2017). Also, there needs to be a level of interaction between the government, as policymakers and members of the local community, to ensure the regulatory

policies implemented protects the people's interest, therefore ensuring peaceful co-existence between all parties (Ansell et al., 2017). The success or failure of a firm's CSR initiative is, therefore determined by the impact on the corporate-community relations (Idemudia and Osayande, 2018).

6.4.1.2 Political /Institutional Context

CSR, as a social phenomenon falls under the realm of public policy (Bredgaard, 2004, Ascoli and Benzaken, 2009). However, increasing concerns regarding public policies and political factors in CSR have emerged (Scherer and Palazzo, 2011). In most developed countries, there are no well-established policy frameworks and institutional pressures that help regulate CSR practice (Fernando and Lawrence, 2015). Whereas, in developing countries CSR practice is receiving increasing attention, and scholars (e.g., Kühn et al., 2015, Jamali and Karam, 2018) points to the strong contextual stance of CSR in respective regions to consider in policy making. Specifically, by building on institutional theory to investigate how socio-economic and political context influence CSR practice and disclosure (Jamali, 2014, Uddin et al., 2018).

In the past, scholars, such as Burchell et al. (1985) had demonstrated how political agendas influence CSR reporting in the United Kingdom. A situation where CSR programs feature intended or unintended political effect is called the political corporate social responsibility (Frynas and Stephens, 2015). This view was also supported by Scherer and Palazzo (2011) by proposing a new perspective called **Political CSR**, which suggests that businesses key into the model of governance by providing public goods and contributing to global regulation to impact on their CSR practice in the political context. This perspective is also referred to as corporate political activity (CPA), which involves a firm's attempt to shape government policy in ways favourable to them (Banerjee and Venaik, 2018). According to Maier (2021), political CSR accentuates the need for MNEs to partake in the provision for the public in their host communities, to fill the gaps of the unwilling government. However, in an earlier study, Sundaram and Inkpen (2004) expressed reservations of the political influence, by stating that most organisations build their CSR concepts around the economic paradigm, as discussed in the next subsection.

6.4.1.3 Economic Context

In ensuring the successful management of any business, understanding the economic context is a top priority to the business owner, since a business' main aim is maximizing profits and minimizing losses (Doane and MacGillivray, 2001). Also, the economic development of both developed and developing countries is an influencing factor on a firm's level of CSR practice and disclosure (Bhatia and Makkar, 2019). Although there is a vast economic difference between the western and emerging economies (Tridico, 2010), nonetheless most emerging economies are experiencing growth and are moving towards having a more market-based orientation (Tilt, 2016). Moreover, the economic environment contributes to the effectiveness of CSR policies which also determines an organisation's profit maximization (Debaere and Shimshack, 2016).

Economists consider the interest organisations have in practising CSR by examining the economic benefits (McWilliams, 2014). Similarly, Schreck (2011), argued that there is a financial and economic implication for organisations' involvement in CSR. Therefore, from an economic viewpoint, Gamerschlag et al. (2011) suggest that companies' CSR practice and disclosure should be based on cost reduction and revenue enhancement. More importantly, although the economic context of a country determines the level of CSR practice, CSR need not negatively affect the company's bottom line (Debaere and Shimshack, 2016).

6.4.1.4 Legal/ Regulatory Context

CSR, according to Vives (2008), are voluntary actions taken by firms to further social goods beyond interest that are required by law. However, countries with strong economic forces and developed legal/regulatory systems have a better influence on companies' voluntary CSR practices and disclosure (Holland and Boon Foo, 2003). Furthermore, a study by Adeyemi and Ayanlola (2015) reveals that voluntary CSR disclosure and practice might not be effective enough in curbing the inadequacy of CSR in most emerging economies, such as Nigeria. Therefore, there is a need to regulate CSR practice through the legal route (McBarnet, 2009). However, as earlier discussed, CSR is seen mostly as a voluntary practice, and most developed countries allow corporations to be discretionary when practising CSR with unregulated reporting (Cecil, 2010).

Furthermore, due to the poor level of legal and ethical commitment of most corporations operating in developing countries, a structured CSR legal framework can perhaps improve CSR practice in countries such as Nigeria (Ehie, 2016). Moreover, considering the viewpoint of Crane

and Matten (2016), that companies attempting to be socially responsible are required to follow the law, CSR practice in developing countries should be legally driven (Lambooy, 2014). Moreover, according to Fray (2007), Law promotes the observance of good ethical conduct amongst people and in organisations, and ethics also strengthens the law.

However, despite the proposition of mandatory CSR embedded in the legal framework for developing countries, scholars, such as Vives (2008), argued that corporations should go beyond the law, since the law will perhaps not cover all aspects of responsible behaviour. Some studies (e.g., McBarnet, 2009, Sarkis and Daou, 2013) posits that law alone may not guarantee ethical conduct by firms and that the notion of being socially responsible should go beyond being an obligation of day to day activity. Also, Hess (2006) argued that many areas of corporate behaviour are beyond being controlled by law, that instead, more reliance should be on managers' ethical decision-making to achieve societal objectives. Hence the importance to further examine CSR ethical responsibility in the context of Nigeria as a developing country, for effective CSR practice in the NDR, as presented in the subsection that follows.

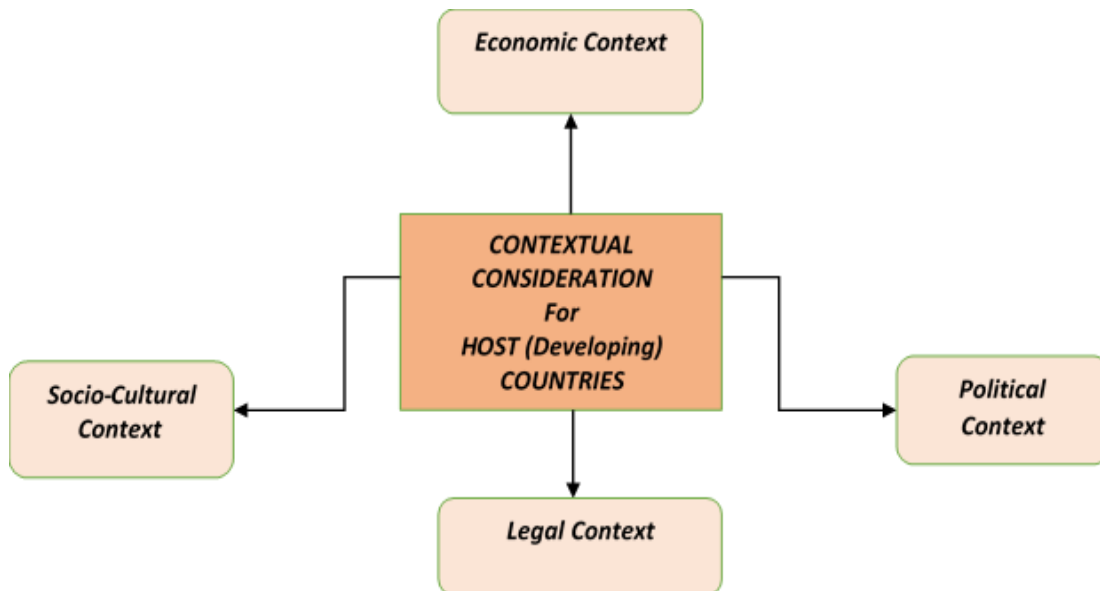


Figure 15- Diagrammatic illustration - CSR Contextual Consideration in Host Communities.

Source: Author.

6.4.2 CSR Ethical Responsibility in the NDR of Nigeria

This section considers CSR ethical responsibility as an emerging concept in Nigeria and attempts to evaluate the ideas of business ethics linked to the ethical responsibility issues firms in the NDR might confront. For example, environmental, health and safety, labour, community and implementation issues, as related to the NDR of Nigeria. Business ethics emerged as a field in the 1970s to manage ethical conduct in business (De George, 2005). However, International business ethics emerged in the late 1990s, and suggests a code of ethics for MNCs that are becoming globalized and struggling with the problem of global business ethics (Kline, 2010).

Several scholars (e.g., Brinkmann, 2002, Dubcová, 2013) agree that practical ethical issues arise due to the lack of understanding of the international context of business management while carrying out business transactions due to varying global standards and cultural imperialism. Moreover, being ethically responsible is difficult in developing countries such as Nigeria, where there is less industrialization, relatively lower per capita incomes, and where enforcement of codes and rules of conduct is a challenge (Besley and Persson, 2014). However, to help ensure the ethical responsibility of firms in the NDR, the Global Memorandum of Understanding (GMOU) - an emerging CSR model, which helps ensure local communities are involved in CSR decisions, as evaluated in section 6.4.2.3, was introduced and gaining acceptability amongst MNOCs in the NDR (Nzeadibe et al., 2015, Egbon et al., 2018). The section that follows further discuss the relevance of ethics in firms' CSR practice.

6.4.2.1 Business Ethics and CSR Practice.

Business executive and top managers of organizations have various ways of showing that they are socially responsible (Yuan et al., 2020). For example, according to Godha and Jain (2015), the corporate sustainability report - a central platform for communicating organizations' economic, social, environmental and governance performance, is one of the medium adopted. However, the codes of ethics have since been identified as one of the means of achieving International ethically and socially responsible firms worldwide (Asgary and Mitschow, 2002, Stevens, 2008). Despite the growing concern of researchers in the field of business ethics, cases of unethical practices have continued to manifest in corporate organisations (Bello, 2012). Moreover, other ethical barriers to CSR practice and disclosure as observed by scholars such as DeTienne and Lewis (2005) and

Usman and Amran (2015) is that information reports regarding corporations' relationships to society are filled with legal and ethical uncertainties, which are often unexplored.

The argument about companies' CSR and ethics, is further analysed through the view of Lantos (2002), who suggests that the existing confusion and controversy originates from a failure to distinguish among ethical, altruistic and strategic forms of CSR. Ethical CSR is based on the concept of moral duties and responsibilities and is mandatory, while Altruistic CSR might not necessarily benefit the company if examined from Friedman theory (Kotek et al., 2018). Strategic CSR, on the other hand, is carefully planned to have an impactful return for the business and society (Fontana, 2017).

Although the social, cultural, economic and environmental contributions MNCs give to societies of operation is significant, Adams and Kuasirikun (2000) posit that the level of ethical responsibility these MNCs exhibit has become questionable. For instance, the case of Shell and other MNOCs operating in the NDR of Nigeria and their inadequate response to oil spillages that occur as a result of their activities is unethical and has affected both the people and environmental state of the region (Kanu and Akpan, 2021). The differences in ethical responsibility, values and preferences in the various regions of the world as discussed by Crane and Matten (2016), has invariably raised questions around the level of ethical values and responsibility of firms operating in developing countries. This is particularly the case for MNOCs and their inadequate management of CSR ethical related issues that exist in the NDR, as further presented in the subsection that follows. Moreover, Murray (2010) revealed that most organisations shun severe moral and ethical issues because they would rather focus on short-term performance measures.

6.4.2.2 CSR issues and Ethical responsibility in the NDR

CSR practice and disclosure in developing countries struggle with the much needed ethical disposition (Gugler and Shi, 2009), which must be resolved to ensure the required ethical conduct by indigenous firms and MNCs operating in these countries. However, to resolve this ethical issue, the poor ethical practice prominent in these developing societies, such as the NDR of Nigeria as earlier discussed, needs to be critically examined. Some of the identified CSR ethical issues peculiar to the region are categorized into five groups, as illustrated in Figure 16 below, based on the specific features and activities firms need to include in their CSR practice, to be considered ethically responsible. Although CSR practice in developing societies is faced with several

challenges, it is important to note that CSR practice is subject to different societal context (Frynas, 2006, Dobers and Halme, 2009). Therefore, a proper needs assessment involving affected stakeholders should be conducted, since each key stakeholder directly or indirectly contributes or is involved in the effectiveness of CSR implementation in these countries (Enuoh and Eneh, 2015).

The categories of ethical CSR-related issues, as presented below, comprise of several challenges that the indigenes of the NDR suffer due to the oil extraction activities of the MNOCs. These issues, should be considered in firms CSR strategies to improve on the level of their ethical responsibility, and to also effectively practice CSR.

- i) ***Environmental Issues:*** The NDR, as earlier discussed in chapter 2, is faced with major environmental degradation, such as land, air and water pollution daily, due to the oil spillages from oil production activities that take place in the region. Therefore, these issues need an improved ethical response from firms, especially MNOCs, that operate and benefit massively from this region (Raimi, 2019).
- ii) ***Health and Safety Issues:*** The health of the people in the NDR is highly endangered as a result of air, water and land pollution subject to oil spillages, which exposes them to all sorts of health challenges. This issue has been identified as a susceptible one that needs more proactive than reactive ethical approach in the form of CSR practice by firms operating in the region (Enuoh and Eneh, 2015).
- iii) ***Labour Issues:*** Oil spillages in the NDR and the unethical cleanup measures has resulted in poor environmental conditions, and left many people in the region jobless, since fishing and farming are their primary source of livelihood (Elum et al., 2016). Firms operating in this region need to include strategies in their CSR plans, to solve this issue of joblessness and restive youths (Nwankwo, 2016). Firms must know which aspect of youth empowerment to channel their CSR practice. For example, a survey conducted by Olatunle et al. (2020), reveals that employment opportunities and social amenities have a significant positive impact on the youths of the NDR, compared to skill acquisitions and scholarship schemes.
- iv) ***Community Issues:*** Without the consent and co-operation of aggrieved members host communities, firms find it challenging to operate peacefully and productively (North et al., 2006). In the NDR of Nigeria, a social license to operate from the people is essential (Enuoh, 2017). However, there are so many factors such as cultural beliefs, terrain, and the poverty

level of the region, that needs to be considered to get the co-operation of the host communities, and if not approached ethically, can cause misunderstanding and substantially affect the level of CSR practice of firms (Ogula, 2012, Idemudia and Osayande, 2018).

- v) **CSR Implementation issues:** In most developing countries, CSR implementation is usually challenging and affected by the level of socio-economic development (Lindgreen et al., 2009). According to Ugwunwanyi and Ekene (2016), the most crucial factor inhibiting effective CSR implementation and practice in a developing country such as Nigeria is the weak legal framework. The CSR issues identified above are also fundamental and interdependent to CSR implementation and if not managed ethically, can affect the effectiveness of the CSR plans and practices of firms operating in the NDR (Enuoh and Inyang, 2014).



Figure 16- Categorization of Ethical-related CSR issues in the NDR.

Source: Author

CSR implementation in the NDR of Nigeria, according to Dokpesi and Abaye-Lameed (2014) is hindered by both internal and external forces and therefore recommends stakeholder synergy as a means to overcome these challenges. Stakeholders synergy can occur in several ways including **stakeholders' dialogue**, which according to Tokoro (2007) is a process that is well established in developed countries, in handling social issues and also gives companies a positive perception on societies' position. For example, according to Egbon et al. (2018), following the failure of old models by MNOCs in the NDR, stakeholders' synergy was applied under the Community-Direct Intervention (CDI) framework, and a new model called Global Memorandum of Understanding

(GMOU) was initiated. The GMOU model, as discussed further in the next section, was adopted mainly to reconfigure social relationships between firms and other stakeholders, particularly the host communities (Nzeadibe et al., 2015, Okoro, 2017b). With the GMOU, local communities are allowed to make inputs about particular CSR programs earmarked for their respective areas and ensure the challenges confronted by the people are being considered.

The act of companies disclosing their CSR practice and plans can further aid productive dialogue between companies and their stakeholders (Herremans et al., 2016). This approach of introducing CSR initiatives such as the GMOU, to a large extent, can be a solution to issues that have been the cause of several misunderstandings between various parties in the Nigerian oil and gas sector over the years (Aaron, 2012, Ekhaton and Iyiola-Omisore, 2021). However, the ethical competence and practicality of these initiatives is imperative to their effectiveness, such as in the case of the GMOU, as examined in the next subsection.

6.4.2.3 *Global Memorandum of Understanding (GMOU)*

The GMOU is an agreement between MNOCs and a cluster of several communities identified based on local government, ethnicity and historical affinities (Idemudia and Osayande, 2018). This form of CSR model, which was initiated by Chevron in 2005, considers the sustainable development goals; number one, two and three, indicated in Figure 14, chapter 5, which focuses on poverty, hunger, better health, and well-being (Allen and Eze, 2019). The GMOU also embodies the basic tenets of community-driven development and democracy, which is that of popular participation, representation and improved community involvement in development (Raimi et al., 2016). Moreover, with the failure of old models and an increasing wave of violent attacks by disgruntled youths of the region, the CSR practice model shifted towards stakeholders' involvement through the use of the GMOU by all MNOCs operating in the NDR (Aaron, 2012, Adikema, 2020). Furthermore, the GMOU was initiated to potentially ensure dialogue between interested parties to minimize cases of conflicts between communities and oil firms operating in the NDR (Alfred, 2013). This model has also generated excellent benefits for communities' contextual needs on one hand and business social responsibility on the other (Raimi et al., 2016).

According to the terms of the GMOU agreement, operating firms provide funding for five years, and the communities decide, plan and implement community development projects (Idemudia and Osayande, 2018). However, despite introducing the GMOU for corporate-community

relations in the NDR, little changes have been made in terms of positive impact on the lives of the people. This, according to Okoro and Ejekumadu (2018), is due to the non-inclusion of the means to ensure ethical responsibility in the GMOU framework. There is also the challenge of equitable distribution of development projects in a volatile region such as the Niger Delta, where clusters of warlords who have assumed territorial strongholds, pose social risks and implementation difficulties (Raimi et al., 2016). Furthermore, Allen and Eze (2019) in a recent study argue that despite the introduction of the new CSR model - GMOU, the CSR practice of MNOCs in the NDR is yet to respond adequately to the developmental needs of local communities.

Similarly, Alfred (2013) observed that the projects sited in various communities through the GMOU-model are not generally high in quality and adequately maintained. Also, Egbon et al. (2018) argue that the GMOU's potential to contribute to sustainable community development and positive corporate-community relation is unlikely tenable due to issues of accountability and transparency. These lapses observed are attributed to the GMOU being crafted in a way that restricts vital members of host communities from adequate participation (Okoroba et al., 2019).

While the focus of the GMOU is for the communities to partake in decision making stages, Elisha (2019), suggests that the project planned by adopting the GMOU has never been converted into reality despite applying different systems at different MNCs board. In furtherance to the growing discontent about the GMOU, some scholars (e.g., Idemudia and Osayande, 2018, Okoro and Ejekumadu, 2018) have also blamed the failures of ethical practice by firms in the NDR on the 'so-called' GMOU framework, which they claim aligns more with the business case of CSR, where firms only engage in activities that guarantee their business continuity and profitability. The finding, according to Okoro and Ejekumadu (2018), reveals that the non-inclusion of ethical responsibility in the GMOU model is part of the reasons CSR in the NDR is regarded as non-effective. It is therefore imperative to include ethical responsibility measures in every CSR framework, as applicable for the CSR guidelines aimed to be developed in this study.

This study aims to achieve effective CSR practice in the NDR of Nigeria through the adoption of the proposed ethically-driven CSR guidelines by firms operating in the region. However, the ethical guidelines can only be practical and beneficial if the views of the key stakeholders, as identified in section 1.9, are considered. Stakeholders' involvement in CSR strategies is important, and the roles of the various key stakeholders, as evaluated in the next section are diverse with a distinct contribution to the achievement of effective CSR practice.

6.5 *Roles and Responsibilities of CSR Stakeholders in the NDR.*

This section examines the roles, experiences and perceptions of various CSR stakeholders in the NDR. Stakeholders, according to Gray et al. (1996), can be described as any human agency that can be influenced and can also influence the activities of an organisation. They also affect or is affected by the achievements of the organisation's objectives (Freeman et al., 2007). There are several stakeholders involved in a business, and scholars from extant literature (e.g., Ditlev-Simonsen and Wenstøp, 2013, Taghian et al., 2015) have identified government, firms, local communities, civil society organisations and employees as the main stakeholders of CSR. However, on a broader scope, CSR stakeholders also include suppliers, banks & financiers, trade unions, academia, and the media (Parviainen et al., 2018). As a concept that touches on the good of society, more stakeholders are getting interested in the promotion of CSR (Lane and Devin, 2018). Moreover, studies conducted by Fadun (2014), posits that CSR is concerned with treating stakeholders ethically and that businesses should protect the full range of stakeholders' interests. According to Lambooy (2014), stakeholders such as employees, government representatives, academic scholars, international organisations and NGOs are always contemplating on the various roles they have to play regarding CSR.

Although companies are fast recognizing the reputational risks and opportunities that corporate responsibility brings, companies aligning corporate behaviour with stakeholder expectations is still an on-going business priority (Dawkins, 2004). However, according to Post et al. (1996), from the viewpoint of either stakeholders or shareholders, businesses blend economic and social purposes with minimum conflict and maximum benefit. However, recent findings by Ansong (2017) indicate that firms that embark on risk-free CSR initiatives tend to engage their stakeholders more than those who do not engage their stakeholders. Notwithstanding, stakeholders perceive CSR differently, while some see it as being socially responsible, others take it to be legally responsible (Dilling, 2011). In contrast, some others use CSR as a tool to convey a "responsible for" message from organisations to societies (Isa, 2012). Considering these perceptions, the roles of the key stakeholders involved in CSR practice in the NDR of Nigeria are therefore discussed in the subsections that follow.

6.5.1 *Role of Government*

The government in developed and developing countries explore CSR as a tool to influence firms' response to the impact their businesses has on society (Albareda et al., 2008). This could motivate

businesses operating, for example, in the petroleum exploration industry in Nigeria, to bridge expectation gaps common among shareholders and the stakeholders by identifying variables and integrating them into their operations (Ndu and Agbonifoh, 2014). Although CSR is mainly practised voluntarily in most countries of the world, studies (e.g., Steurer, 2010, Helmig et al., 2016) are increasingly highlighting the roles governments could play in supporting effective CSR regime. Steurer (2010), for example, developed a typology of policies that can be applied by the government to promote CSR practice. However, despite the increase in CSR awareness within business circles, the adoption of a voluntary approach by most firms operating in developing countries has not yielded much result (Ramlall, 2012). Government and researchers alike, are therefore investing more time and resources in how to apply some level of institutional pressure on companies to improve on their societal obligation.

According to Ijaiya (2014), Government, particularly in developing societies, are obligated to provide the framework for an effective CSR practice, by providing public infrastructures, security and ensuring law and order. Consequently, the government, as an essential pillar in the affairs of any country, has a vital role to play in CSR practice and disclosure. For instance, by joining other stakeholders in assuming an important role as drivers of CSR, working with intergovernmental organizations and recognizing that public policies are vital in encouraging a greater sense of CSR (Albareda et al., 2008). These policies are instruments weaved around legal, economic and informational frameworks that could help raise awareness, improve transparency and foster socially responsible investment (Steurer, 2010). However, from academic literature, scholars (e.g., Nidasio, 2004, Knudsen et al., 2015) have identified other approaches adopted by the government to encourage CSR. Which includes endorsing, facilitating and partnering policies which are considered weak response approaches, and then stronger or otherwise mandating rules-based policies. Also, Tschopp et al. (2012), identified demonstrating role in which the government act as role models by increasing transparency and disclosing their CSR activities. Albareda et al. (2006), on the other hand, offered useful insights into how mandating and empowerment role by the government also provide additional approach through which CSR can be promoted.

Furthermore, Knudsen et al. (2015) opined that the government employ a mandating policy if the intention is to compel firms to show absolute CSR commitment, which requires regulation and even legislation. However, there cannot be generalizability in the kind of policy to adopt, as some countries practice capitalism while others tend towards neo-capitalism or even hybrid economic

models (Singhal, 2014). While the idea of mandating CSR by governments may limit firms' voluntary initiatives, Gond et al. (2011), acknowledge the use of "**soft laws**" by most government to encourage the practice of CSR by firms. Also, just as "legal frameworks have been mobilized proactively by NGOs in ways that turn initially 'voluntary' CSR initiatives into legally binding obligations" (Gond et al., 2011: 650), some governments have pushed the CSR discourse to levels that make regulation a legitimate call.

6.5.2 Role of Firms

The role of firms in CSR is increasingly taking center stage within the core areas of business (Rodriguez-Gomez et al., 2020). Gone are the days when the sole aim of a business is to make profit and maximize shareholders' wealth as argued by scholars such as Friedman (1970). Today, there is a growing awareness within the broader society that the purpose of business cannot just be to make a profit. Also, contemporary businesses and leadership models recognize the inseparable relationship between profit and firms on the one hand; and profit and society on the other. Moreover, CSR, according to Sharma (2013), is not just about what companies spend their profits on, but also how these profits are made. That is why the concept of profit, people and planet is gaining increasing popularity within businesses (Fisk, 2010). From a broader viewpoint, organizations have social responsibilities in addition to economic responsibilities (Masaka, 2008). Therefore, in addition to its legitimate pursuit of profit maximization, businesses have a duty of satisfying stakeholders and ensuring sustainable development (Kuye et al., 2013).

According to Sharma (2017), firms must not wait until the public attacks them before becoming socially responsible. In other words, social responsibility is pervasive and should be properly embedded with the organizational framework. According to Fontaine (2013), CSR policy functions as a built-in, self-regulating mechanism for business to monitor and ensure its active compliance with the spirit of the law, ethical standards, and international norms. The cumulative effects of a firm's CSR activities, according to Amos and Baffour Awuah (2017), defines its reputation, which eventually determines the firms' competitive position. Therefore, CSR by firms should be re-packaged into bundles of interrelated activities in collaboration with stakeholders to create and deliver social and economic values. However, in practice, some exogenous variables determine the level of success recorded by any particular firm regarding CSR implementation. For example, Dyduch and Krasodomska (2017) find industry environmental sensitivity to have a significant

influence on CSR practice and disclosures. Also, economic conditions affect the probability that firms will act in socially responsible ways (Campbell, 2007).

6.5.3 *Role of Civil Society Organizations*

Civil society is an association or group with shared interest and values, that pursue the rights, either, social, economic, environmental or political, of society without personal gains (Tuodolo, 2009, Adloff, 2017). The term civil society and social movement are often used interchangeably but are different conceptually (Antje and Dieter, 2019). Civil society is sometimes called the 'third sector' because apart from government and businesses, they have the power to influence the actions of policymakers (Viterna et al., 2015). Most civil society organizations (CSO) are referred to as non-governmental organizations and are crucial to good governance, and social accountability by promoting transparency in the way organisations conduct their socio-political and economic activities (Badre, 2013, Antje and Dieter, 2019).

Furthermore, CSO as important stakeholder groups that promote CSR by providing an interactive platform through which firms and local communities can channel their grievances on social irresponsibility (O'Higgins, 2010). In developed countries, businesses attempt to show responsible behaviour by making social commitments on CSR and involving key stakeholders in their operations (Doda Sanie, 2015). In such situations, CSO, according to Hamann and Acutt (2003), comes in to strengthen negotiation positions of stakeholders, particularly local communities in terms of increased power and rights for better treatment by companies operating in their areas. CSR practice by the MNOCs operating in the NDR has always been relatively poor (Ite et al., 2018). However, there has been slight CSR growth recently, and this, according to Moon and Vogel (2009), is due to the involvement of civil society actors. On the other hand, while CSOs are mostly independent and regarded as key stakeholders, Arenas et al. (2009) argue that their role is still regarded as controversial, and their legitimacy contested.

6.5.4 *Role of Local/Host Community*

CSR practice by firms, particularly MNCs, should be channeled towards satisfying the host communities to enhance firms' credibility and earn the trust of other stakeholders (Vlachos et al., 2009). Managers of MNCs can generate value for their brands by considering the interest of the host community where they operate (Torres et al., 2012). Moreover, the rationale for practising CSR, according to Ismail (2009), is seeing how the projects and activities impact communities

environmentally, socially and economically. Essentially, more attention should be given to areas within a community in need of more infrastructural and services provision intervention. For example, in the case of the NDR where CSR activities practiced by firms seem not to satisfy the community members, therefore, resulting in expression of dissatisfaction, especially for MNOCs operating in the region (Odera et al., 2018).

The lack of understanding and consideration of the contractual relationship between firms and host/local communities as identified by Enuoh and Eneh (2015) is a major factor that hinders the effective implementation and desired outcome of CSR programs in Nigeria Delta Swamplands. Host/local communities have no inputs regarding what projects or programs are intended to be sited within their locality (Idemudia, 2009). In the case of the NDR, where activities of MNOCs affect the health and environment of the locals, it becomes paramount for the CSR strategies of these firms to be more localised to be seen as effectively practised (Patnaik et al., 2018). Therefore, it is important to forge a cordial and understanding relationship with the respective local communities' body of authority for proper guidance.

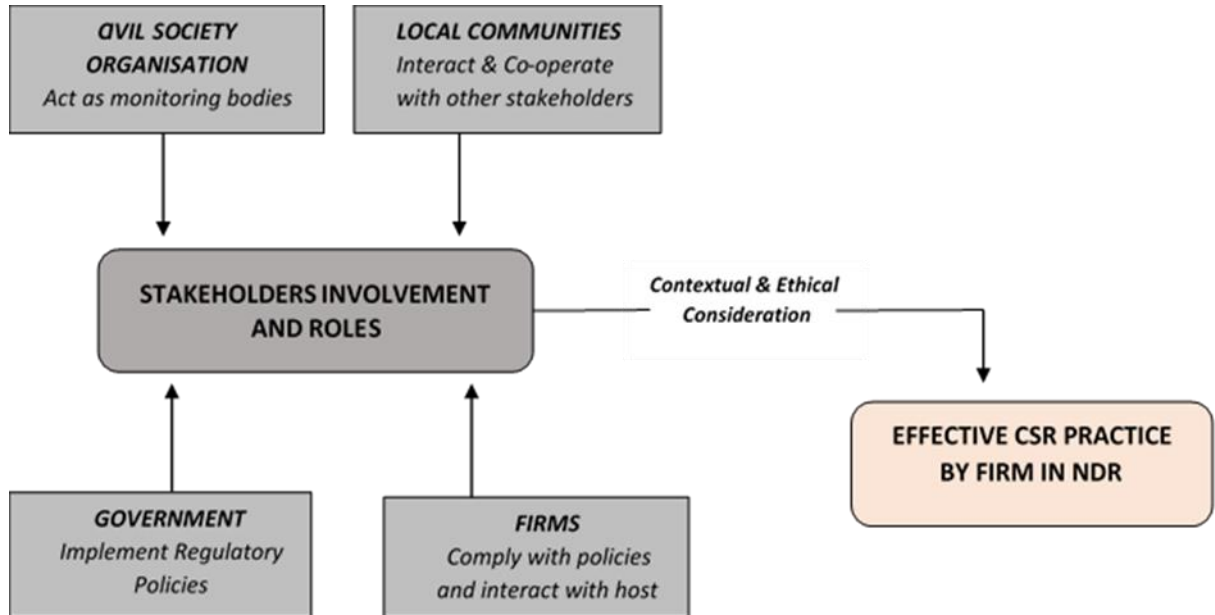


Figure 17 – Diagrammatic Illustration: Stakeholder Roles in Effective CSR practice in the NDR

Source: Author.

The various roles and responsibilities of the four key CSR stakeholders, as presented in the preceding subsections and illustrated in Table 17 above, is vital to achieving the research aim of developing a set of context-specific ethical guidelines that will help improve the mode of CSR practice in the NDR of Nigeria. In the subsection that follows, these stakeholder groups are further described as research/ interview participants, whose viewpoint and input are needed to achieve the research goal.

6.6 *Delineating Key CSR Stakeholders as Research Participants*

As discussed previously, stakeholders' involvement is crucial to the success or failure of a business. Moreover, for easy communication and inter-relation between firms and other stakeholders, there is an increased level of advocacy for functional CSR Institutions in countries, especially in developing countries, to help drive CSR and improve awareness around benefits of CSR to both businesses and community (Muthuri and Gilbert, 2011). CSR practice in the NDR is however unique due to the weakness in government policies for the development of the region, which has made it one of the poorest and most underdeveloped. Therefore, forcing firms to fill the developmental gaps in the form of CSR instead of channelling their CSR programs into voluntarily chosen areas (Amadi and Abdullah, 2012, Tamuno, 2016). This unique situation should be considered, as it will influence the viewpoint of the research participants selected for this study. The various key stakeholders' view of CSR practice in the NDR, according to the extant literature, is presented in the subsections below, while presenting the research participants in categories as adopted for the data-gathering stage of this study.

6.6.1 *Government Research Participants – Category GR*

According to extant literature, research on CSR in developing countries shows that there is potential for promoting equality, social justice, transparency, and accountability by holding irresponsible local and international organisations to account (Herbas Torrico et al., 2018). Hence the adoption of mandatory CSR disclosure and reporting legislation by the government, which helps address issues as well as enhance the importance of harmonization and convergence of CSR standards (Tschopp et al., 2012). An essential aspect of the role of government in CSR, according to Tschopp et al. (2012), is the power to establish public policies, while other powers of government includes setting agendas that promotes CSR initiatives, establishing environmental laws, and increasing the disclosure requirements of corporations as a way of entrenching

transparency and accountability in CSR reporting by firms. Considering these powers of government in the CSR initiative, Government Representative (**GR**), is the first category of research participants to be interviewed for this study.

The information gathered from the government representative helps determine the regulatory status of CSR practice in the NGR, and how to synergize the existing regulations into the potential ethical guidelines to be developed from this research finding. Moreover, evidence from the study by Knudsen et al. (2015) and Ioannou and Serafeim (2017), suggests the need to employ regulatory mechanisms in developing countries due to the poor implementation and compliance level. However, the extent individual government intends to be involved in CSR promotion informs the type of strategy adopted (Idemudia and Kwakyewah, 2018). For instance, government with the desire to compel firms to increase the level of their involvement in CSR activities, such as in Nigeria, may opt for a more reliable strategy, such as a mandating policy (Knudsen et al., 2015). However, issues relating to benchmarking of guidelines should be considered in the measures a particular government in a developing country adopts to promote CSR in the context that will address ethical aspects of firms' response to society (Ehsan et al., 2018). For example, as explained by Kuye et al. (2013), the Nigerian government seem to be paying lip service to enforcing appropriate rules on organizations particularly in aspects of CSR, which includes observing the ethics of business and corporate governance. This, essentially is the focus of this research - to develop a set of ethical guidelines based on global best practices to improve firms' social responsibility obligations, with particular reference to the NDR of Nigeria.

6.6.2 Firms Research Participants – Category FR

The goal of CSR, earlier discussed and as argued by some scholars (e.g., Jamali, 2008, Crane et al., 2013), is to embrace responsibility for a company's actions and encourage a positive impact through its activities on the environment. Moreover, other stakeholders, such as consumers, employees, communities, and all other members of the public sphere should be impacted by firms' CSR activities (Reinhardt et al., 2008, Fontaine, 2013). While the expectation of various stakeholders on firms' responsibility regarding their impact on society remains high, the evidence available suggests that realizing these goals is far from reality. According to Lim and Greenwood (2017), most CSR initiatives by firms are not known to the stakeholders, therefore, firms have to effectively communicate what they are doing in terms of CSR and possibly involve stakeholders. The need to gather first-hand information on the present form of firms' CSR strategies, especially

from MNCs operating in the NDR, necessitated the choice of Firms' Representatives (**FR**) as the second category of research participants to be interviewed for this study.

The information gathered will be compared and applied to information gathered from other participant categories, which will consequently aid the development of the proposed CSR ethical guidelines. Also, given the low consumer awareness of the various social issues in which firms engage with their CSR programs, frequent communication by firms with their stakeholders, as suggested by Pomeroy and Dolnicar (2009), will be included in the guidelines. According to Sufian (2012), despite numerous measures by various governments and stakeholders alike to encourage firms to improve their CSR initiatives, the level of compliance remains very low in some countries. For Instance, firms in Nigeria have not responded enough to practising effective CSR or disclosing CSR activities in their annual reports.

6.6.3 Civil Society Organisations Research Participants - Category CS

The relationship between business and society has witnessed a dramatic change over the past decades (Safwat, 2015), especially in the NDR of Nigeria. With the region being rich in oil, and subjected to inadequate regulatory frameworks to guide the activities of the MNOCs, CSOs have always played a vital role of advocate between the MNOCs and the people of the region (Ekhaton, 2014). According to Tuodolo (2009), CSOs has for several decades targeted MNOCs and their collaborating firm for issues such as being anti-corporate, anti-green and anti-social. However, recent times have witnessed a more collaborative relationship between the civil organisation and the MNOCs, particularly in the NDR (Arenas et al., 2013).

An essential aspect of CSR practice and disclosure is communication (Arvidsson, 2010). While CSR communication is evident in most of the companies in developed society (Birth et al., 2008), the extent to which companies in developing nations respond to issues of CSR communication is still relatively poor (Amaladoss and Manohar, 2013), especially when it involves meeting shareholders and stakeholders' expectations. Despite this uncertainty, recent scholarly evidence points to the increasing desire by stakeholders, such as CSO, to provide clear CSR communication channels, which should be embedded in firms' overall business strategy (Morsing and Schultz, 2006). Supporting this line of argument, Tuokuu and Amponsah-Tawiah (2016) posit that in Africa, the media and CSOs play watchdog and vigilante roles in ensuring that businesses are socially responsible, accountable and transparent.

As discussed above and presented in the conceptual framework developed for this study (see Figure 1), CSOs are intensely involved in the CSR practice, especially as it relates to the socio-economic and environmental development of the NDR, hence vital contributors to this study. Civil society (**CS**) representatives, with their wealth of knowledge from interacting with all other CSR stakeholders while mediating, are therefore selected as the third category of research participants to contribute to this study.

6.6.4 Local Communities Research Participants – Category LC

The adoption of CSR concerning labour standards and institutional factors varies, especially in consideration of its application in home or host countries (Jackson and Rathert, 2015). Members of the local community of host countries, for example; community chiefs, CDC members, youth leaders and female leaders play a vital role in determining which aspect organizations should focus their CSR contributions, to ensure success (Raimi, 2019). Supporting this view of local community involvement and their roles in effective CSR, Ismail et al. (2015) in one study, used a Likert scale questionnaire, to confirm that education-related activities were the most preferred CSR contribution needed in that community at that particular period. However, it is important to note that CSR needs might vary from community to community due to factors such as culture, values, and religion (Jamali and Safadi, 2019). Hence, the significance of involving members of the local community as important stakeholders when making CSR decisions.

Considering the unique nature of the NDR, the members of the local communities are in a better position to identify the areas CSR activities of the firms operating in the region should be geared towards, to ensure their CSR efforts are impactful. This, therefore, informed the choice of Local Community (**LC**) representatives as the fourth category of research participants selected for this study. The contributions made by members of the local communities, as the group most affected by the aftermath of oil extraction activities in the region, will perhaps provide a possible solution to the identified problem of unethical conduct in the NDR. Consequently, this will, in turn, aid the effectiveness of the proposed ethical guidelines to be developed from the research findings. Similarly, Fordham et al. (2018), also engaged and partnered with community members to develop a community-based model that ensures CSR decisions made will provide long term value to communities.

6.7 *Summary and Conclusion*

This chapter highlights some literary evidence to justify the adoption of phenomenological case study approach in the present research. It attempts to examine the study context - CSR in the Niger Delta swamplands from a single case perspective and relate the study phenomenon, CSR ethics, to the common contextual issues relevant in the study. The case of the NDR as discussed above, with particular attention to the unethical practice of firms operating in the region, especially MNOCs and how their practices have impacted the region, resulting to issues of; extreme poverty amidst plenty, unemployment, insecurity and corruption practices. These issues were examined, and relationships were drawn on how these situations negatively affect effective CSR practice in the region. CSR ethics, as the phenomenon being investigated in this study, was also examined from a case study point of view. Consequently, CSR ethical responsibility and contextual attributes were identified as factors MNOCs operating in the NDR needed to consider to practice effective CSR and be perceived as ethically responsible.

Furthermore, the chapter describes the roles and responsibilities of CSR stakeholders in the region and link these to the respective stakeholders' groups that constitute the categories of research participants and make up the multiple data sources for the research with a focus on developing ethical guidelines for effective CSR practice in Nigeria. In order to achieve the research goal, the identified stakeholders' groups of research participants are interviewed and the research methods and methodology adopted for this study are determined, as presented in the next chapter.

CHAPTER 7 - RESEARCH METHODOLOGY

7.1 *Introduction*

Chapters one to six laid the foundations for this research - In chapter 1, the introduction and background of the research are examined, and the research questions, aim and objectives presented; Chapters 2 – 5 examine previous studies to provide literary evidence regarding the NDR, CSR concept, theoretical framework, international CSR guidelines and ethics, in the context of the present study. In chapter 6, the phenomenological case study approach is analysed and adopted for the critical evaluation of the study, to bridge the reviewed literature and the research methodology discussed in this chapter.

The various stages involved in the research process as presented in Figure 18 below, are discussed in this chapter, with a detailed evaluation of the difference between research methods and research methodology. The two main types of the research - qualitative and quantitative research are examined, with a justification for the adoption of qualitative research method for this study. The qualitative research method is adopted mainly because this study focuses on a social phenomenon that needs to be deeply understood through interactions with research participants, progressed through interviews and observations (Creswell et al., 2007). As illustrated in Figure 18 below, the different stages of the qualitative research process as adopted for this study, follows the sequence of the '*Research onion*' developed by Saunders et al. (2015) to show the various theoretical and philosophical stages involved in research methodology.

In this study, the first stage of the research process, as indicated in the research onion below, involves understanding research philosophies, which helps clarify any pre-conceived beliefs and assumptions in the subject area being studied. Research philosophies also help lay the foundation for other research stages, such as understanding the research paradigm of qualitative research, the research approach adopted and development of the research design and methodology used for the study. The next stage of the research process is the research method and plans for the data gathering process, which for this study involves conducting a semi-structured face-to-face interview. The rationale for selecting interview participants across key CSR stakeholders' groups and the criteria for determining sample size is also evaluated. Additionally, a vital aspect of the research process - the ethical consideration and implications as applied throughout the research

process is explained. Specifically, the importance of consent from interview participants and confidentiality of information gathered is discussed.

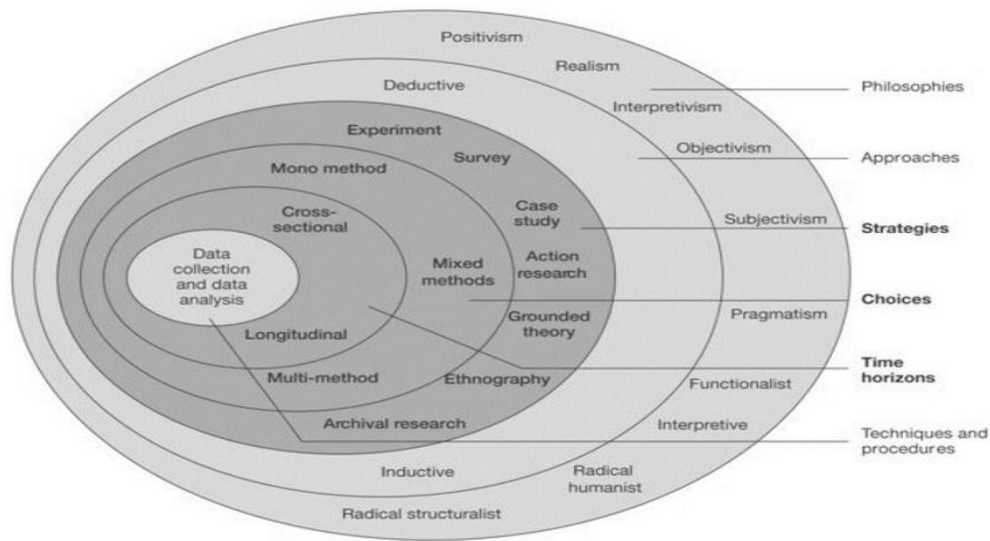


Figure 18 - Research Onions

Source: Saunders et al. (2015)

Also, presented above is the techniques and procedures stage, which as applicable to this study, involves details relating to the research location and logistics involved in accessing research participants for data collection. For this study, the volatile nature of the NDR is considered in respect of security and violence, to determine the cautionary approach applied. This chapter also discusses the analysis of the data gathered while validating the choice of using Nvivo 12 as the computer-assisted analysis tool, with emphasis on data credibility. Furthermore, the importance of data presentation and analysis, to determine the research findings required in developing the proposed CSR ethical guidelines for the NDR, is discussed. More importantly, the method used in this study for the guideline development is discussed, and the parameters that can be used to test the efficacy of the guidelines also examined. The chapter is concluded by highlighting the limitations involved in conducting this qualitative research and how these limitations were managed. Discussed further in the section that follows are the research methods and methodology applied in this qualitative study.

7.2 *Research Methods and Research Methodology*

Research methodology embodies the nature of a study, while **Research Methods** represents the specific strategies and technical steps involved in conducting a study in a particular area or topic (Bogdan and Biklen, 2007, Long, 2014). In summary, methodology is the strategy applied in unravelling ontology (nature or study of reality) and epistemology (nature or theory of knowledge) into guidelines that determines the methods and how research should be conducted (Sarantakos, 2005). Research methodology, as further discussed in section 7.2 below, involves the theoretical and philosophical assumptions of a research process, while Research methods involve the techniques and procedure used in obtaining and analysing data during the research (Saunders et al., 2015). However, in recent times, research methods and methodology are being used interchangeably by researchers, which can lead to confusion and misinterpretation in the research design (Igwenagu, 2016).

Research Methods is categorized broadly into **Quantitative**, which involves collection and analysis of data using numbers, to solve problems; and **Qualitative**, which does not use numbers but requires techniques that allows in-depth analysis of problems and situations (Herbst and Coldwell, 2004, Hammersley, 2017). The method used by the researcher should be suitable for the research project, which depends on the research problem and aim of the research (Silverman, 2005). However, researchers can decide to apply both methods in their studies, in which case it can be referred to as mixed methods, which can be a combination of quantitative and qualitative methods (Creswell and Creswell, 2017). A critical understanding of the characteristics of quantitative and qualitative research, as shown in Table 5 below, and also the research objectives help determine the appropriate method to adopt.

This study adopts a qualitative research method due to its focus on the ethical importance of CSR practice as a human construct that explores perception and context to develop new ideas and theory (Lehnert et al., 2016). Qualitative research is a holistic approach that involves creating new knowledge through deep non-quantitative data analysis of data gathered from investigating a social phenomenon from the participant's viewpoint (Williams, 2007). The qualitative approach is usually applied to generate knowledge based on human experience and also gain an understanding of a situation (Castellan, 2010). According to Sutton and Austin (2015), qualitative research can help researchers access the thoughts and feelings of research participants, which enables the development of an understanding of the meaning that people ascribe to their

experiences. Similarly, Williams (2007) opined that what constitutes qualitative research involves purposeful use for description, explanation, and interpretation of collected data. Therefore, the qualitative approach is appropriate for this study because of the need to gain deeper insight from interview participants, on what constitutes acceptable ethical behaviour by firms when practising CSR, particularly in the NDR of Nigeria. For a better understanding of the qualitative approach and its adoption, the various types of qualitative research are discussed in the next subsection.

Table 5- Distinction between Quantitative and Qualitative Research

<i>Criteria/Types</i>	<i>Quantitative Research</i>	<i>Qualitative Research</i>
<i>Purpose of Research</i>	<ul style="list-style-type: none"> Numerical analysis and representation of data interpretation to establish findings. 	<ul style="list-style-type: none"> Investigative or Exploratory research to gather and establish new insights on a topic area.
<i>Research Methods/Techniques</i>	<ul style="list-style-type: none"> <i>Questionnaires, Survey, Polls</i> conducted online, via mail or phone. 	<ul style="list-style-type: none"> <i>In-depth Interviews, Focus groups, participant observation.</i>
<i>Samples</i>	<ul style="list-style-type: none"> Large and Broad and usually statistical. 	<ul style="list-style-type: none"> Small and Narrow (Non-statistical).
<i>Forms of Data Collection</i>	<ul style="list-style-type: none"> A structured questionnaire, with a wide variety of questions (closed-ended). 	<ul style="list-style-type: none"> Un/Semi-structured interview, use of discussion guide, and can evolve as the study progresses.
<i>Data Analysis</i>	<ul style="list-style-type: none"> Application of advanced analytical techniques. Produces numeric and statistical Results. 	<ul style="list-style-type: none"> Involves content and thematic analysis while focusing on concepts. Findings are: non-numeric but in words.

Source: Adapted from Creswell and Creswell (2017).

7.2.1 Types of Qualitative Research

As presented above, this research adopts a qualitative research method, and according to Williams (2007) there are five approaches - ***Case study, Phenomenological study Ethnography study, Grounded theory study and Content analysis***, as presented in Figure 19 below, to conducting qualitative research. This study, which combines the phenomenological approach of analysing and understanding several individuals' experiences with the in-depth analysis of single or multiple case studies, adopts a ***phenomenological case study approach*** (Thomson, 2013, Kang and Shin, 2019).

The phenomenological case study approach, as applied in this study, is expected to evaluate the ethical CSR conduct of indigenous firms and MNOCs operating in the NDR and the environmental and socio-economic impacts of their activities in the region. The social phenomenon being investigated is “*CSR ethics*”, and the need to obtain deep insights into participants’ views regarding ethical adherence, or otherwise, necessitated the adoption of phenomenology as one of the two research approaches used in this study. Given that the phenomenon being investigated is focused on firms, particularly MNOCs operating in the NDR, it is required to also adopt the case study approach.

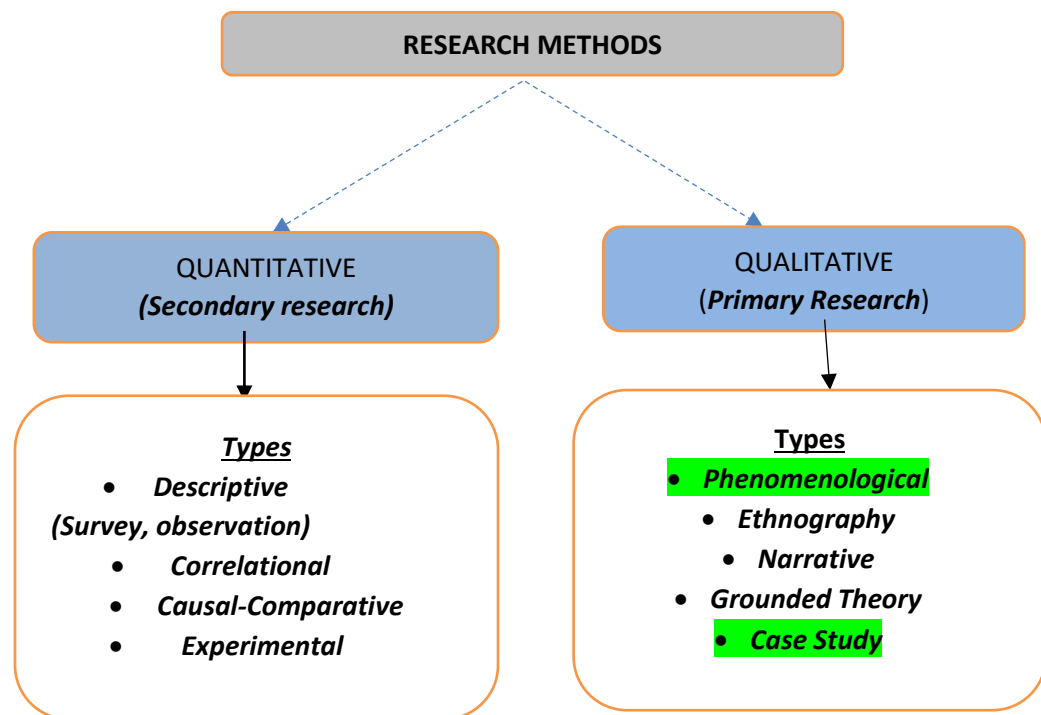


Figure 19- Research Methods and their various Types.

Source: Author

The phenomenological approach, originally developed by Edmund Husserl in the 20th century (Wertz, 2005), involves participants’ descriptions in detail of a situation so that the researcher can uncover the invariant structures or essence of the phenomenon under investigation (Eddles-Hirsch, 2015). The case study approach, on the other hand, investigates a phenomenon within its real-life context, especially when the boundaries between the object of study and context are not

evident (Ebneyamini and Sadeghi Moghadam, 2018). This approach is relevant to this study, particularly as it relates to cases of ethical misconduct observed to be common amongst MNOs operating in the NDR of Nigeria, as discussed earlier in section 2.4. However, in facilitating the data collection process to answer research questions and achieve the research aim, choices on the philosophical and practical approach to adopt needs to be determined. These choices, according to Saunders et al. (2015) includes the philosophical stance, theory development approach, methodological choice and research strategy, discussed below as applied in this study.

7.3 *Research Philosophy*

The aim of conducting research is to develop knowledge in a particular area of study (Tsui et al., 2009). However, there are preconceived beliefs and assumptions a researcher has, which, according to Saunders et al. (2015) are referred to as the research philosophy or philosophical stance. Moreover, several assumptions, according to Clark (2017), are made consciously and unconsciously throughout the various research stages. Research philosophies are essential to how research questions are developed and understood well enough, to decide on what research method to apply for effective data collection and interpretation of findings (Williams, 2007). The sub-sections that follow, therefore, examines the main philosophies adopted in business research and attempts to properly situate this study as it applies in the spheres of modern knowledge in CSR research.

7.3.1 *Ontology*

Ontology is the starting point of all research (Grix, 2002). According to Blaikie (2009), ontology is described as claims and assumptions made about social reality, such as existences of things, how it looks and affects each other. According to Oral and Kettani (2015), reality, as perceived by researchers, lead to the definition of a research problem. Ontology also determines how research objects are approached (Saunders et al., 2015). For example, the research objects for this study are firms, operating in Nigeria Delta swampland. The ontological assumption of this research object is, however, directed at the ethical CSR practise of these firms, operating in Nigeria Delta swamplands. Moreover, how questions are initially answered, depends on an Individual's ontological point of view, which could then be extended further as a researcher, based on an epistemological point of view (Grix, 2002).

Ontological assumptions activate the mental functioning of a researcher, which, according to Oral and Kettani (2015), includes experiences, knowledge gathered and judgements based on values, depending on the area of research. However, an ontological position could be between an objectivism or constructivism perspective (Bryman, 2016). While objectivism is independent on the researcher's awareness but dependent on the position of certain social actors, constructivism is dependent on researchers' view and allows continuity in exploring various social phenomenon by and from the viewpoint of several social actors through social interaction (Dieronitou, 2014, Bryman, 2016). Therefore, considering this study from an ontological point of view, CSR ethics is a subjective reality, which is multiple as seen and understood by individual participants of this study. In other words, the ontological stance of this study is **subjectivism**, as this allows for originality in stakeholder participants' contributions.

7.3.2 Epistemology

Epistemology, according to Scotland (2012), is concerned with knowledge and how such knowledge is created, acquired and communicated. However, the limit of knowledge, according to Williamson (2000), can be considered from the philosophical point of view. Epistemological orientation, according to Yeganeh et al. (2004), shapes and determines our view of the world and reality, what meanings it holds for us, and how we construct such meanings. Epistemology is distinct and pivotal in deciding the choice of research methods to apply in a study, unlike ontology which is abstract (Saunders et al., 2015). Also, epistemology is in close relations with methodological approaches which arguably affects the research process, by permitting us to develop questions, determine the research design and adopt appropriate research strategies (Carter and Little, 2007). In other words, the epistemological stance determines the theory building, the philosophical paradigm, and approach/design of research, which consequently influences the research outcome (Singh and Walwyn, 2017).

Furthermore, epistemology is the process involved in gathering information to acquire new knowledge (Bogner and Menz, 2009). For instance, considering this study, epistemology involves gathering information on CSR ethics of firms in the NDR, by conducting qualitative research. The data gathered is analysed and interpreted to help develop new theories needed to determine the status of the CSR ethical conduct of firms in the region in order to solve the research problem. The epistemological stance taken in this research, is therefore, of **(subjective) interpretivism**.

7.3.3 Axiology

Axiology deals with the nature and role of values and ethics in both the researcher and the research participants, to ensure credible research results while also helping to focus on questions about “what ought to be” (Saunders et al., 2015). In qualitative research, the researcher is involved throughout the research process (Fink, 2000). Therefore, the researcher’s feelings, as well as thoughts, are part of the research outcome. Consequently, values and ethics are applied as tools to assist in processing ideas to guide our decision between what is good, true and right (Littlejohn and Foss, 2009). An axiological assumption, in other words, dwells on the values the researcher holds to the people, context, culture and economy while analysing the outcome of the research process (Biedenbach and Jacobsson, 2016).

Furthermore, axiological assumption, according to Oral and Kettani (2015), act as a guide for the ontological, epistemological and methodological stance as reflected in the research paradigm, discussed in section 7.4 below. This is because, during the research process, norms of ethics are observed, and value judgements are reflected in laws and traditions (Biedenbach and Jacobsson, 2016). Therefore, the axiological stance of this study involves ensuring ethics and values are considered during the research process for a credible outcome, to achieve the research goal of developing a set of ethical CSR guidelines, to improve CSR practice in the NDR.

7.4 Research Paradigm

Research Paradigm is the basic set of beliefs that guide a research action, that is ‘based on ontological, epistemological and methodological assumptions’ (Guba and Lincoln, 1994:107). According to Denzin and Lincoln (2017), the research paradigm can also be described as a human construction of where the researcher is coming from, to make meaning of data gathered. In other words, the research paradigm, as illustrated in Figure 19 below, is the summary of a researcher’s ontological, epistemological and methodological proposition. However, a critical understanding of the research philosophy is needed to define the research paradigm (Grix, 2002), which establishes the philosophical stance, theoretical foundation, and choices of research methodology and methods (Žukauskas et al., 2018).

Generally, in social research, four paradigms - positivism, post-positivism interpretivism/constructivism and critical theory, have competed to be the paradigm of choice (Kivunja and Kuyini, 2017). However, as discussed earlier, this qualitative study adopts a phenomenological

case study approach which is subjective and interpretive (Ryan et al., 2007). Consequently, key participants (stakeholders) are engaged through semi-structured interviews to investigate the social phenomenon - CSR ethics, of firms operating in Nigeria swamplands. The methodology to adopt in this study of a phenomenon, such as CSR ethics, can be determined through the research paradigm, as illustrated in Figure 20 below.

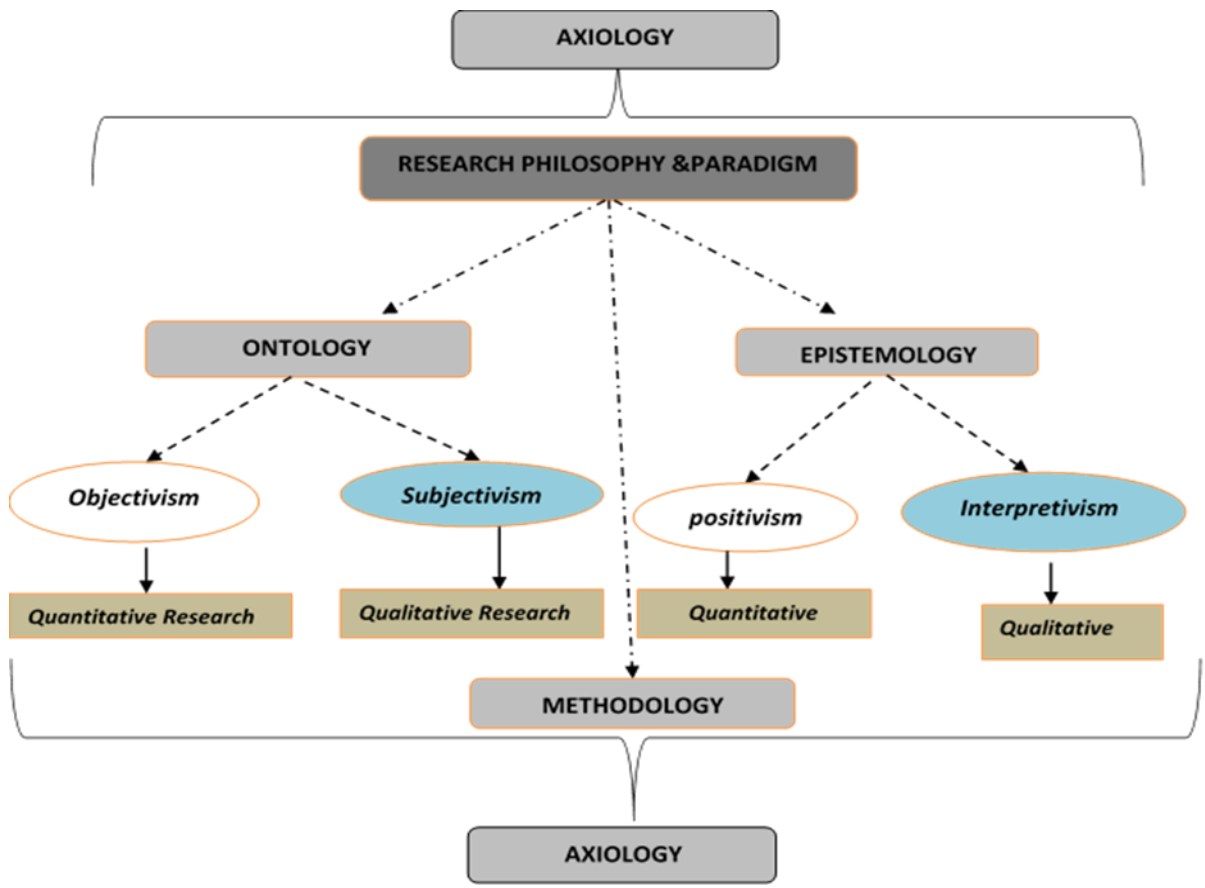


Figure 20 - Research Philosophical Paradigm

Source: Author

Furthermore, this study aims at determining how these firms can improve their relationship with host communities of the NDR, by being more ethically responsible in their CSR practice. However, to achieve this goal, the views of key stakeholders on CSR ethics of firms in the NDR has to be considered. Moreover, this research, which adopts an *interpretivist paradigm*, involves

understanding and interpreting the accessed thoughts of research participants, on what he/she knows about the research matter (Cohen et al., 2011, Kivunja and Kuyini, 2017). The main principles of the interpretivist paradigm as adopted in this study are:

- i) reality and knowledge are socially constructed (***constructionist ontology; subjective epistemology***), hence sometimes referred to as ***constructivist paradigm*** (Tuli, 2011);
- ii) there can be multiple realities (***relativist ontology; interpretivist epistemology***) since the interpretation of data gathered from the phenomenon studied is subjective to researchers' observation and perception from personal experience with participants (Punch, 2013);
- iii) theory does not precede research but is determined from data gathered; and
- iv) analysis of data employs an inductive approach where researchers, through observation, discover hidden patterns within themes of the phenomenon and then generate theory (Goddard and Melville, 2004).

7.5 Research Approach for Theory Development

As discussed earlier, this study adopts a qualitative research method, with a phenomenological case study approach to investigate the impact of CSR ethical conduct by firms operating in the NDR on the host communities. The research approach applied at the stage of reasoning, which can either be deductive or inductive, determines the outcome of the result (Saunders et al., 2015). The deductive approach tests existing theories, while the inductive approach, as adopted in this study, contributes to new theories by considering the findings and observations made during the data gathering process (Bell et al., 2018). In the case of this study, research participants were interviewed either at their various locations in the region, allowing the researcher to be part of the research process by observing the environment and also the participants' body language.

The Inductive approach is adopted during the practical and at the reasoning stages of the qualitative research process to aid the effective development of new theories that will inform the research focus (Aspers and Corte, 2019). For this study, the new theories developed for the CSR ethical guidelines, as presented in chapter 8, informs the research focus of developing a set of ethical guidelines aimed at improving the CSR practice of firms, particularly the MNOCs operating in the NDR of Nigeria. Apart from research participants' contributions, observations made by the researcher during the data gathering process, such as the impact of firms CSR practice on the

socio-economic and environmental condition of the region, is also considered during the reasoning and theory- building stage of research. Moreover, during the data analysis, themes and patterns are identified based on the premise and the observations of the researcher to arrive at the research findings (Vaismoradi et al., 2016, Woo et al., 2017). Considering the various philosophical and theoretical approaches applicable to this qualitative study as earlier discussed, the section that follows gives an overview justifying the adoption of qualitative research method for this study.

7.6 *Justification for using Qualitative method*

As previously discussed, a researcher's methodological choice is determined by his/her philosophical stance and the phenomenon under investigation (Holden and Lynch, 2004). Consequently, the qualitative research method is adopted for this study to address the complex phenomenon around the ethical conduct of firms operating in the NDR of Nigeria. Although qualitative research is often criticised as biased and lacking rigour, studies (e.g., Hadi and Closs, 2016, Mackieson et al., 2019) have shown, as further elucidated in section 7.10 that when conducted properly, it is unbiased, in-depth, reliable, credible and rigorous

The qualitative research method, as earlier discussed is inductive and interpretive, which means the researcher can to be involved in the situation and with the participants, to develop more in-depth insight into the context being studied (Tuli, 2011). Unlike quantitative research, qualitative researchers are part of the data collection instrument, and the process itself, therefore, cannot be separated from the phenomenon being investigated (Xu and Storr, 2012). Also, the qualitative approach, through interviews conducted, allows the researcher to access and analyse the thoughts and feelings of individuals (Aspers and Corte, 2019). For example, interviews conducted on participants for this study help determine how activities of MNCs are being perceived, as either positively or negatively impacting the people of the host communities, directly or indirectly.

The choice of using semi-structured interview for this study is without any prejudgments, but enables the development of rapport with participants which can help provide quality information used as data (Partington, 2001). Moreover, interpretive researchers are keen on understanding the world through first-hand experiences and truthful reporting by illustrations of quotations from an actual conversation and insider's perspective (Walsham, 2006, Smith, 2019). Therefore, analysing and interpreting participants' interviews, while considering the research problem can

help proffer a practical solution, which for this study is focused on improving CSR practice and disclosure by firms operating in the NDR and Nigeria as a whole.

A qualitative study requires reflection on the part of the researcher, both before and during the research process, as a way of providing context and understanding for readers (Sutton and Austin, 2015). Moreover, qualitative researchers socially construct reality in multiple ways and are underpinned by a subjective ontology (Grandy, 2018), providing the flexibility for data collection, data analysis, and data interpretation (Bansal et al., 2018). More importantly, whilst interpreting analysed data for qualitative research such as this - progressed from a subjective perspective and viewed from an interpretivist philosophical paradigm, focus should be on the traits and characteristics of events, and people's cultures and experiences (Richard, 2013).

Furthermore, as applicable to this study, literature on methodology (e.g., Anderson, 2010, Sutton and Austin, 2015) reveals that studies have been conducted that support qualitative research method as most appropriate where the collection, analysis, and interpretation of data are not easily reduced to numbers. Amongst the different types of qualitative research, as presented in section 7.2.1 above, this study adopts a phenomenological cases study approach, as earlier discussed in chapter 6, to critically evaluate the focus of this study. The section that follows summarises the implication for adopting this hybrid form (case study and phenomenology) of qualitative research approach.

7.7 *Phenomenological Case Study*

This study aims to provide insights into the salient characteristics of CSR ethical conduct specifically in the NDR and how such characteristics could aid in developing ethical guidelines to improve CSR practice in the region. As earlier discussed in chapter 6, this study adopts a phenomenological case study approach for critical evaluation of the study, and according to Ebneyamini and Sadeghi Moghadam (2018), a case study is an empirical inquiry that investigates a contemporary phenomenon within its real-life context, when the boundaries between the object of study and context are not evident. Therefore, case study approach, as applicable to this research, is expected to capture the complexity of a single case regarding the ***Niger Delta Region of Nigeria***, and the multi-faceted explorations of complex issues related to the research phenomenon of ***CSR Ethics***, while considering the methodology that enables this as developed within the social sciences (Harrison et al., 2017).

The focus of this research transverses the fields of business, law and policy, and according to Crowe et al. (2011), the case study approach is appropriate, recognised and valuable in these fields. Phenomenology, is also suitable because it, 'describes the common meaning for several individuals' experiences of a concept or phenomenon' (Butina et al., 2015:187) to obtain deeper insight into the aspect of study. However, conducting a case study, as noted by Ebneyamini and Sadeghi Moghadam (2018), often lacks academic rigour and are, as such, regarded as inferior to more rigorous methods where there are more specific guidelines for collecting and analysing data. Therefore, it is on this realization that the phenomenological case study approach is adopted for this study to critically address the phenomenon (**CSR ethics**) being investigated in the context of the case study (**NDR of Nigeria**).

Furthermore, CSR and concerns about ethical violations in the oil-rich NDR have continued to attract attention from diverse stakeholders, adding impetus to this research. The NDR presents a unique case for the study since cases of ethical violations by firms, as revealed by literature evidence (e.g., Kolk and Lenfant, 2010, Halkos and Skouloudis, 2017) are extensive. Also, having identified the NDR as the case study for this research, adopting the phenomenological approach, as argued by West (2013) is capable of revealing deep insights about ethical issues surrounding CSR practice in the region. Moreover, phenomenological case study, as a qualitative research approach, suits this study because the NDR has its unique issues concerning environmental degradation and how this ethically affects the means of livelihood of the people. Moreover, the 'Petro-dollar' oil politics, as well as host communities and their plight of neglect by MNOCs and the government, makes the NDR a unique case in the CSR practice discuss.

The phenomenological case study approach adopted in this study involves exploring participants' views on the current state of firms' response to CSR issues in the NDR and how these perceptions contribute to the development of a set of CSR guidelines. According to and Campbell (2018), the main goal in phenomenology is to provide a first-person experience and fully understand the very nature of the experience. Also, in a phenomenological approach, the researcher is required to place his interpretations aside and present the raw descriptions provided by the subjects (Campbell, 2018). Phenomenological study, according to West (2013), utilize intensive open-ended interviews and follow-up interviews, as applied in this study, for data collection. Therefore, as an inductive-driven research (see section 7.5), the method adopted for this study - a combination of phenomenology and case study, aids the critical understanding of the CSR ethics

phenomenon in the context of the NDR (Nasir, 2019). Moreover, according to Yin (2011), following certain guiding principles in qualitative research could aid the understanding of studying a phenomenon in the natural setting and through people's experiences. Therefore, the principles of qualitative approach stated below, as suggested by Yin (2015) provides the platform for advancing the discussion on phenomenological case study approach, as adopted for this study;

- i) Qualitative research enables the researcher to ***study people in their natural and real-world***;
- ii) Qualitative research enables the researcher to ***explore the experiences and perceptions*** of the selected people;
- iii) Qualitative research allows the researcher to ***generate new concepts***; and
- iv) The qualitative researcher gathers data from ***multiple data sources and methods*** to provide a more comprehensive understanding of the phenomena under investigation.

More importantly, the research phenomenon under investigation needs to be properly positioned for appropriate data collection, analysis and presentation of the results to ensure the research problem is addressed logically. This positioning is based on the methodological stance and evident in the research design, as further discussed in the section that follows.

7.8 Research Design and Methodology

Research Design is the overall process and strategy chosen, which integrates different components of the study logically, to address the research problem (De Vaus, 2001). According to Gorard (2017) it is a blueprint for the research process involved in collecting and analyzing data, determined by the research problem. Similarly, Bell and Bryman (2007) describes research design as a structure that guides the execution of a research method and the analysis of the gathered data. The research design is determined by the research problem and should be suitable for addressing the developed research questions as a guide to achieving the research aim (Gorard, 2017). For this study, the research design involves the identified methodological stance, as discussed in sections 7.3, 7.4 and 7.5 above, which is the strategy applied in the research process aimed at solving the identified research problem of poor ethical conduct in CSR practice by firms operating in Nigeria Delta Swamplands.

To develop a research design, it is imperative to identify with a research type which, according to Brotherton (2008), is broadly categorized into; ***Exploratory, Descriptive, and Explanatory***. This research can be categorized as exploratory, since it involves investigating the present level of CSR

practice, to determine the hindering and facilitating factors of CSR practice in the NDR. An exploratory research usually adopts a qualitative approach as applicable to this study, and the investigation process involves observing and conducting interviews aimed at achieving new insights into a phenomenon by asking precise “why and how” research questions that can form the basis for future research (Akhtar, 2016).

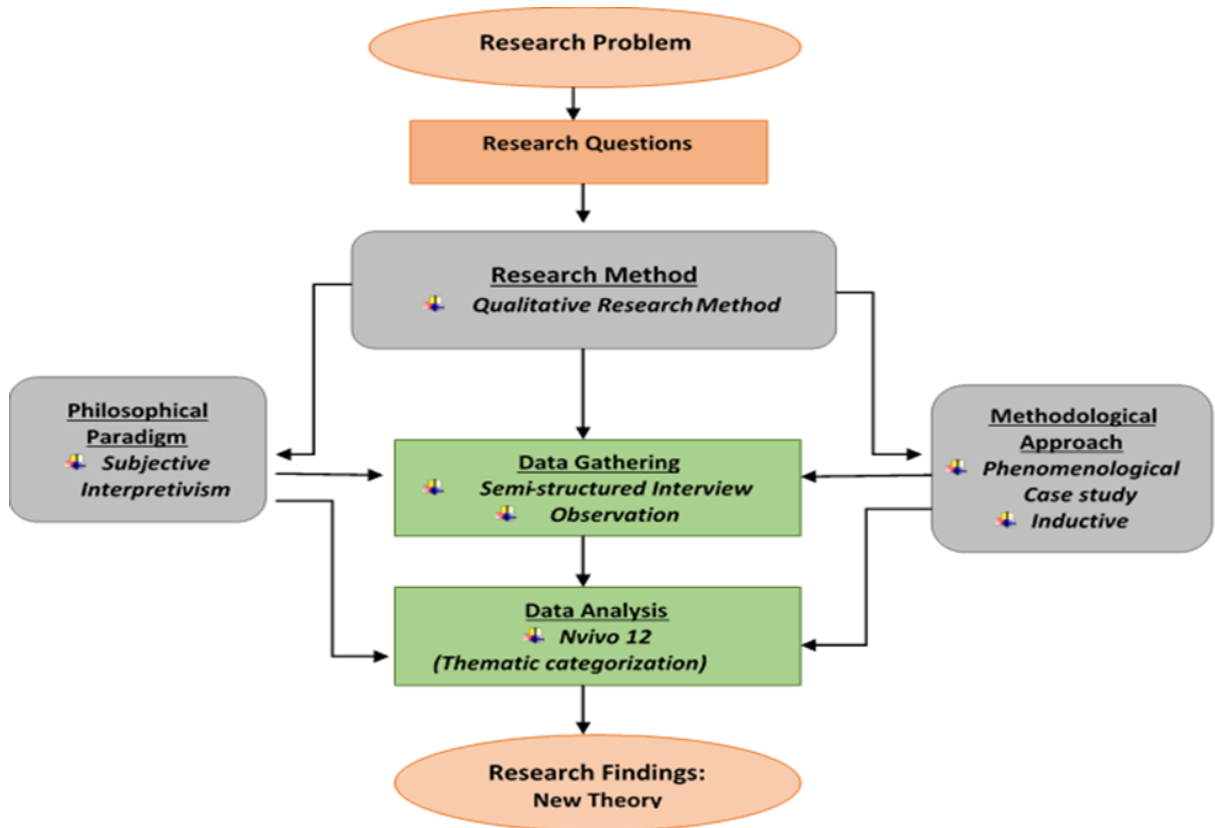


Figure 21 - Research Design of the Study

Source: Author

In summary, the research design for this study as illustrated in Figure 21 above ,encapsulates the research process, which, according to Akhtar (2016) must contain: i) ***the statement of the research problem.*** ii) ***procedure and technique to be used for information and data gathering.*** iii) ***population and location to be studied.*** iv) ***method of data processing and analysis.*** Methodology is also a component of the research design, and as earlier discussed, involves the theories and

strategies on how an inquiry should proceed for generating new knowledge and how reality, values and logic informs the research process (McGregor and Murnane, 2010, Sileyew, 2019).

For this qualitative study, methodology therefore involves the theoretical analysis of principles, sets of methods and best practices/procedure and the qualitative techniques to be applied for best results, such as sampling, data collection, data analysis, and reporting/presentation of the findings (Ishak and Alias, 2005, Igwenagu, 2016). Therefore, the techniques and procedures involved in gathering data for this study, including identification of the research locations, selection of research participants, and accessing these participants to conduct interviews for analysis and development of findings, are discussed in the subsections that follow.

7.8.1 Research Location

This research is located in the south-south region of Nigeria, also referred to as the Niger Delta Region (NDR), with a focus on MNOCs operating in different states in this region, where activities of oil exploration, identified as origin of the research problem, are deep-seated significantly impact society. However, for this study, interviews are conducted with carefully selected participants or interviewees located in the four core NDR states with the highest recorded oil activity, namely: Akwa-Ibom, Bayelsa, Delta and Rivers states, discussed earlier in section 2.2. Some affected communities of these targeted states, with classical cases of environmental degradation and pollution were assessed by the researcher to obtain first-hand information from locals to corroborate the selected participants' interview responses. Some of the communities majorly affected by oil exploration activities, and therefore chosen as research locations for this study, include: ***Eket in Akwa-Ibom state, Ogoni in Rivers state, Escravos in Warri, Delta state and Gbarain in Bayelsa state***. The subsections that follow presents the methods adopted in collecting data from these identified communities.

7.8.2 Method of Data collection

This study employs primary data gathered by conducting interviews with target participants from the research locations as identified in section 7.8.1 above. Specifically, semi-structured face-to-face in-depth interview is adopted for this study because it is versatile, flexible, and can be used in a combination of individual and group interview methods (DiCicco-Bloom and Crabtree, 2006). Also, semi-structured interviews are often longer and richer in terms of nuances and helps the

researcher observe and study the body language of participants (Englander, 2012, Alsaawi, 2014). Furthermore, during semi-structured interviews the interviewer allows the interviewee to elaborate particular issues through the use of open-ended questions (Jamshed, 2014).

As acknowledged by Sutton and Austin (2015), data collection involves the generation of large amounts of data. Therefore, for this qualitative research audio-recording- the most common process of gathering data during interviews (with the permission of the participant) is progressed (Tessier, 2012). Additionally, given that an inductive research approach is adopted for this study (see section 7.5), hand-written notes of salient points from respondents and observations made are also documented during interviews to complement participant's responses and augment the data analysis process. For instance, the researcher observes and documents the impact of CSR activities by firms operating in each of the research locations, and also compiles, analyses and compares responses from interview participants of the four categorized stakeholders' groups - local communities, civil society organizations, government and firms respectively. The information gathered from the observations made is considered during data analysis with a view to drawing out the salient characteristics that could contribute to the development of the new theory of this study which is aimed at developing an effective context-specific CSR ethical guidelines for the NDR of Nigeria. Also, the factors considered in selecting the research participants interviewed to ensure data gathered are viable and reliable, are presented in the section below.

7.8.3 Selection and Accessibility of Research participants

As earlier mentioned, the source of data determines data trustworthiness (Shenton, 2004), and proper selection of research participants, being the main source of data gathered for this study helps ensure data reliability (Elo et al., 2014). The selection of participants for this study followed a predetermined process based on relevance and expertise on the study phenomenon (see Appendix 1), to ensure that the gathered data addresses the intended focus (Connelly, 2016). Also, selection of participants from different stakeholder groups helps ensure data verification through multiple data source during data gathering process, which helps negate selection bias, as well as researcher bias (Keeble et al., 2015). Therefore, for this study, the researcher avoided the issue of **selection bias** by carefully selecting research participants from four different key stakeholders' group as presented below, to be interviewed and contribute relevant information on the research focus from their various viewpoint and experiences (Ashley, 2020).

The participants selected to represent each stakeholder group belong to the elite group (see Appendix 1) and top management level of the representing organizations (Glas, 2021).

- i) **Government Representatives (GR):** Responsible for developing and implementing policies. For example, Nigerian Extractive Industry Transparency Initiative (NEITI), Department of Petroleum Resource (DPR) and Ministry of Environment, are all responsible for reviewing reports of organisations in the extractive sector. Therefore, they are very conversant with social and environmental issues as contained in Firms' reports.
- ii) **Firms' Representatives (FR):** Responsible for carrying out CSR activities. Participants selected are mainly from MNOCs and oil-servicing companies. For example, Shell, Chevron and NLNG, with main operations in the NDR, therefore expected to practice CSR effectively.
- iii) **Civil society Organizations' representatives (CS)** - Act as process monitors and whistleblowers on any acts of misconduct regarding CSR and any other practices. For example, PIND – Partnership Initiatives in Niger Delta and MOSOP - Movement for the survival of the Ogoni people.
- iv) **Local communities' Representatives (LC)** – They are directly affected by activities of MNOCs and also benefit most from their CSR activities. Examples of LC representatives are - traditional rulers/Community Development Committees (CDCs) and youth leaders, who are community spokespeople knowledgeable in social and environmental matters in the NDR.

For credibility of the research process, a recommendation letter was obtained from the researcher's school - University of Winchester (see Appendix 2), and forwarded to the identified institutions mentioned above, to seek co-operation for participation in the research. The Department of Petroleum Resources (DPR), is one of the key institutions presented with the recommendation letter, as MNOCs need their approval before granting research interviews.

Furthermore, as discussed above, an essential aspect of conducting face-to-face interviews is accessibility to the participants. Accessing the selected participants for this study followed a rigorous and carefully mapped out process, which involves several travels to the core Niger Delta states of Rivers, Delta, Akwa-Ibom and Bayelsa. However, due to security concerns, some of the research participants - particularly the local communities' representatives, with their consent, had to be conveyed from remote oil-bearing communities to the states' capital of Port Harcourt and Yenagoa to be interviewed. Firstly, before embarking on any of these journeys, information letters (see Appendix 2) were sent to identified participants, then followed up by email communications

and in some cases, telephonic inquiry to offices of participants. Getting the right contacts to facilitate the research interview process is possible, as the researcher is from the NDR and schooled in the region up to university level. Also, the researcher's working career at the Federal capital city of Abuja, Nigeria, as a civil service official, created an opportunity for easy access to some federal-level government representatives selected for this study.

Another method adopted to select and access research participants is the snowball sampling method, which, according to Kirchherr and Charles (2018), is a commonly employed sampling method in qualitative research to access interview participants. As such, some **snowball sampling opportunities** were explored, by accessing and interviewing more participants through recommendation from already identified, and in some cases, interviewed participants. The subsections that follow further elucidates the methods and criteria adopted in determining the sample selection of research participants for this study.

7.8.3.1 Sampling Techniques and Sample Selection Criteria

Sampling involves taking a subset from an entire population or sampling frame to estimate the characteristics of the whole population (Taherdoost, 2016). Sampling, according to Oppong (2013:203) is described as "a process of selecting subjects to take part in a research investigation on the ground that they provide information considered relevant to the research problem". In qualitative research, the aim of the research determines the class and numbers of individuals to be selected for the research enquiry (Sim et al., 2018). However, the most crucial feature of sampling in qualitative research is that it needs to be coherent to the research question, research design and methods selected (Barglowski, 2018).

The sampling technique is essential in the process of sampling, of which there are two types - probability or random sampling and non-probability /non-random sampling (Taherdoost, 2016). Qualitative research is often associated with non-probability sampling technique, which consists of four different sampling methods, namely: purposeful sampling, quota sampling, snowball sampling and convenience sampling (Naderifar et al., 2017). However, purposeful sampling, as adopted for this study, is the most widely used in qualitative research for the identification and selection of information-rich cases and also entails selecting the samples - of individuals with vast experience and knowledge in the research area under investigation (Palinkas et al., 2015). Purposeful sampling is adopted for this study because it involves the intentional selection of

informants based on their ability to elucidate a specific theme, concept, or phenomenon (Robinson, 2014). For this study, considering the intricacy associated with the research phenomenon (CSR ethics) being investigated, some pre-determined criteria, such as: the participants' position and level on the job, knowledge through years of experience, the relevance of job description to CSR issues, and general participants' validation through enquiries are considered when selecting interview participants (see Appendix 1). The research participants purposefully selected for this study, who are mostly involved one way or the other in the oil and gas sector of Nigeria, fall within the "elites group", who according to Empson (2018) are relatively powerful and highly educated senior professionals of organizations or groups. Furthermore, to ensure inclusiveness in the study phenomenon, the sample distribution is progressed purposefully, by selecting the number of participants to represent the key stakeholders' groups - government, firms, civil society, and local communities, and properly demonstrate the relationship(s) between these groups.

As earlier discussed in section 7.8.3 above, four groups of key interview participants, namely - representatives of government, firms, local communities, and civil society groups, is identified for this research, and indicates multiple data sources informed by reasons outlined below:

- The need to ensure data triangulation, by interviewing participants from different key stakeholders' group with diverse perspectives on firms' CSR ethical conduct (Heale and Forbes, 2013);
- The desire to gain meaningful insights based on the personal experiences of those involved in the various aspects of CSR planning and practice.

Accordingly, participants are required to be knowledgeable senior members of local communities, civil society organizations, firms and government agencies, based on their current active status and their direct or indirect involvement in CSR matters, to qualify to be interviewed for this study (Jansen, 2010, Empson, 2018). Furthermore, participants are required to be able to effectively communicate in English language, as this eliminates the need for language interpretation which could lead to loss or distortions of valuable insights that participant may wish to convey (Ajepe and Ademowo, 2016). Discussed in the next subsection is another crucial factor in sampling which involves determining the number of people that is expected to be interviewed to guarantee data validity (Vasileiou et al., 2018).

7.8.3.2 Sample size and Saturation

In qualitative research, the determination of sample size is contextual and partially dependent upon the scientific paradigm under which investigation is taking place (Boddy, 2016). Sample size, according to Malterud et al. (2016) is ascertained in based on the context and purpose of conducting the qualitative research. Moreover, deciding on an appropriate sample size for a qualitative research interview is as varied as there are diverse opinions by researchers on the subject of methodology. For example, Sim et al. (2018) identified four approaches to determine sample size in terms of key factors, namely: conceptual models, rule of thumb, statistical formulae and numerical guides. However, Malterud et al. (2016) noted that although the concept of determining sample size is inconsistently applied, it is also closely tied to a specific methodology. Singh and Masuku (2014), opined that determining the adequate sample size requires specific information about the problems under investigation in the population being studied. Therefore, to determine the sample size for this study, the problem under investigation which is centred around the environmental and social issues affecting the people of the various local communities in the NDR as a result of unethical CSR practice by firms, is considered.

According to Dworkin (2012), some experts in qualitative research avoid the topic of “how many interviews are enough” because there is indeed variability in what is suggested as a minimum. While there is no universally agreed method of establishing sample size, interviewing participants until reaching '**data saturation**' is often used as the guiding principle (Francis et al., 2010, Braun and Clarke, 2021). However, some researchers pre-determine their sample sizes prior to commencing interviews, while others opt for commencing the process and working towards saturation (Saunders et al., 2018). For this study, although there was a pre-determined number of 25 interview participants based on evidence from the literature on methodology, observing data saturation during the interview process determined the actual number of 20 interviews conducted. This is in line with findings according to Dworkin (2012), that PhD research and other similar qualitative research has made use of interview sample size ranging from 5 to 50. While there is pressure to determine sample size before commencing research, Blaikie (2018) argue that this is impossible in research that involves interaction between researcher and participants to co-produce knowledge, because clarification usually comes as the research proceeds. More importantly, to determine saturation during interviews, depth rather than the breadth in the participants' responses is a critical factor to consider (Englander, 2012).

Saturation is defined by many as “the point at which the data collection process no longer offers any new or relevant data information” (Dworkin, 2012:1). This process involves interviewing a range of participants until attaining the point when facts and responses given by participants are being repeated, at which point sampling saturation is achieved and used to determine the adequacy of number of participants (Vasileiou et al., 2018). Moreover, saturation according to Saunders et al. (2018) has attained widespread acceptance in qualitative research for being used to define the scope of the sample population, and justify different sample sizes to suit their research types and context.

As earlier discussed, the context and scope of each study play a vital part in determining when the saturation of data occurs, and the sample size established. For example, Guest et al. (2006) in their study achieved data saturation after interviewing 12 participants, while Hagaman and Wutich (2017) interviewed 24 participants before reaching data saturation. Also, determining how quickly or slowly the sample size for qualitative research is achieved depends on factors such as the research problem, research purpose, research questions, characteristics of what or who is being studied, and also the researcher’s creativity in handling the process (Mason, 2010).

This qualitative study which adopts a phenomenological case study research approach involving four heterogeneous groups of 20 participant from **government, firms, civil society organizations and local communities**, requires deep insights from the interview participants to determine data saturation. More so, Hagaman and Wutich (2017) revealed that a sample size ranging from 20 to 40 interviews is needed to reach data saturation in terms of needed information for research with themes that cut across all sites in different participants’ groups. The grouping as progressed in this study is justified based on the argument by Jansen (2010), that in qualitative research, it is both logical and more efficient to purposively select a diverse sample to cover all existing relevant varieties of the study phenomenon. Thus, interviews for this study were conducted amongst participants from the groups mentioned earlier, in four core Niger Delta states of Akwa-Ibom, Bayelsa, Delta and Rivers states and data saturation was attained at the 16th interview participant, when the same issues already raised by previous interviewees were being repeated. However, a total number of twenty (20) interviews were conducted to ensure and further validate saturation. Before commencement of each interview session a consent agreement, as discussed in the next section was signed between the interviewer and interviewees.

7.8.4 Ethical Consideration: Consent Forms /Agreement

Ethical conduct during the research process should be taken seriously, and it is required that the researcher secures the consent of interview participants before engaging them in research interviews. While considering ethics when dealing with interview participants and data, four principles; **privacy (confidentiality), accuracy, property and accessibility** must be upheld (Smith, 2003, Gajjar, 2013). Also, research should, as far as possible, be based on participants' freely volunteered informed consent (Corti et al., 2000). Accordingly, for this research, initial communication with each participant was progressed by sending the information letters (see Appendix 2) to identified participants, after which their consents were sought through administering consent forms before each scheduled interview.

The consent form (see Appendix 4) contains the researcher's full identity and modes of contact, essential information relating to the purpose of the research and participants' acceptance to participate in the research interview. Also, the consent form/ agreement outlines the risk and benefits of the research, and that participation is purely voluntary, as the participant(s) is/are free to withdraw at any stage of the interview process (Nusbaum et al., 2017). At the commencement of each interview, the consent agreement which contains an assurance by the researcher that the interview shall be confidential, was read out and explained to participants. Subsequently, consent forms were signed by both parties, and copies retained by both the interview participants and the researcher. The researcher's copies of signed consent forms were scanned and uploaded unto a password-protected folder on personal computer, while hard copies were filed safely to ensure protection of participants confidentiality. Given that the interview participants consist of four categories of different key CSR stakeholder groups, the section that follows discusses the process of developing the interview questions asked during the interview process.

7.8.5 Interview Question Guide

Interviewing is one of the most common data collection methods that is employed in qualitative research (Hofisi et al., 2014). A successful research interview process requires careful planning (Bolderston, 2012) - especially for this study, which considers four different categories of key CSR stakeholders as interview participants, discussed in 7.8.3 above. Considering the diversity in the group of interview participants selected for this research, the **general interview guide** approach (see Appendix 5) is adopted for an efficient interview process (Vasanthakumar, 2015). Through this approach, the information that needs to be gathered is requested based on the expertise of

each group, to allow a level of freedom for the interviewee to express themselves based on their experiences in the research area (Turner III, 2010). The interview question guide can be highly scripted or loosely written to help the interview planning process and serve as a road map for a successful interview process (McGrath et al., 2018). According to Brayda and Boyce (2014: 320), ‘the interview guide method provides a framework for the questions’ so that the interviewer does not go into areas that are not covered within the study. However, being that a semi-structured interview is adopted for this research, questions are open-ended neutral, clear and leading language is avoided, allowing the participants to discuss beyond the framework (DeJonckheere and Vaughn, 2019).

The interview guide allows the researcher to carefully outline the critical areas intended to address the research questions and objectives, as stated in sections 1.4 and 1.5 respectively. More importantly, the interview questions were developed, bearing in mind the three research questions developed to guide the research process, as re-presented below.

- 1. *To what extent do firms operating in Nigeria’s Delta Swampland respond to CSR ethical conduct?***
- 2. *What are the key factors that impact the practice of CSR in Nigeria’s Delta swamplands?***
- 3. *What are the relevant characteristics that influence the development of effective, ethical guidelines to improve CSR practice by firms in Nigeria?***

Also, as a guide to the interview questions for this research, interviews are designed based on primary observations made, and literature evidence surrounding the fundamental CSR issues that are prevalent in the NDR of Nigeria. For example, environmental degradation due to oil spillages, air and water pollution, poverty, insecurity, among other social issues as previously discussed in chapter 3. In the build-up to the interview exercise, a pre-interview discussion was initiated to enable participants share their general thoughts regarding major environmental challenges in the NDR. The aim was to throw insights on the identified issues within an informal setting to help in the choice of questions to ask participants during the actual interview.

Furthermore, to allow for responses that ensured deep insights into the study phenomenon, based on the heterogeneous grouping of interview participants, each group questions was channeled according to their roles in CSR practice in the NDR, as referenced in extant literature

presented in section 6.5 of the phenomenological case study chapter. The quality of interview questions invariably informs the reliability or otherwise of data integrity required in the interview process (Kallio et al., 2016), further justified in the next section.

7.8.6 Justification of Research Questions

Research questions are an essential aspect for conducting research, and developing the research questions in qualitative research require an in-depth reflective thought process (Agee, 2009). According to Dikilitaş and Griffiths (2017), while the right research questions do not necessarily produce good research, poorly constructed questions will likely create problems that affect all subsequent stages of a study. The purpose of the research and the modality for addressing the research problem is well embedded in the research questions designed (Baldwin, 2018). Consequently, the research questions developed for this study carefully considers how the research problem of unethical CSR conduct by firms in the NDR can be addressed. The importance of quality research questions and their role in guiding methodology, data collection methods, and interpretation of results cannot be underestimated in any research process (Kross and Giust, 2019). Therefore, the research questions as re-stated in section 7.8.5 above, were developed for this study based on reviewed CSR literature and researcher's first-hand experiences, to seek answers to the current state of firms' ethical CSR practice in the NDR of Nigeria.

As earlier mentioned, these three research questions guided the development of the interview questions, designed to prompt participants to insightfully explain the key issues that affect CSR practice and the relevant characteristics that could aid in the development of ethical guidelines needed to improve the practice in the NDR. However, this research goal can only be achieved based on how well the researcher designed the interview questions based on the three main research questions, as elucidated below:

For Research Question 1, the interview questions as provided in the interview guide (see Appendix 5), were constructed based on the three research questions highlighted above, to reveal whether or not companies operating in the NDR have any ***ethical code of conduct for CSR practice*** and to determine the level of compliance to expected ethical conduct. Questions related to research question 1 provided for documentation of current sources of CSR ethical conduct from firms' and governmental perspective. The invaluable contributions that participants provided during the interview sessions constitute evidence of how firms respond to CSR ethical issues as

required in research question 1. Given the technicality of the question regarding the existence or absence of codes for ethical conduct, and whether or not firms show ethical commitments in their CSR conduct, the key stakeholders' insights to consider are ***those of firms, government and civil society organizations.***

For Research Questions 2 and 3 respectively, the interview questions were developed for participants in the four different categories to reveal, based on their experiences, the key factors that impact effective practice of CSR in the NDR. This would enable the researcher measure and determine how these factors could be applied or better managed for improved CSR practice. Also, these factors, when identified and understood, is considered and adopted in the development of the proposed guidelines needed to improve the CSR practice of firms operating in the region. The interview questions are designed to ask participants to identify specific features they think would be relevant in a CSR guideline that can perhaps positively impact how firms practice CSR in the region. The justification for the three developed research questions as presented above, is based on prevailing challenges currently facing CSR practice, and the need for an ethical guideline to help improve CSR practices in the NDR as articulated by participants. Consideration for these research questions involved systematic documentation and analysis of data gathered based on perceptions of ***representatives of local communities and the civil society organizations.***

Moreover, insights, based on perceptions, by local communities' participants, could reveal to a greater or lesser extent the existence of clear-cut ethical practice by operators within their domain. Also, representatives of civil society organizations, as a key stakeholder group that interacts with both government and firms, provides insights that corroborates local communities' representatives' views, regarding issues of unethical behaviour by firms operating in the region.

Considering the issue of bias, as discussed earlier in 7.8.3, the interview guide covered all vital areas involved in MNOs operations and oil exploration activities in the NDR, as it provides interactive opportunity between the interviewer and participants selected from different stakeholders' group who responded from their various viewpoint. However, to address the research problem and achieve the objective of obtaining the relevant information needed, the categories of interview participants were classified into two main groups - ***Group 1:*** comprising of Firm representatives (FR) and Government representatives (GR); and ***Group 2:*** comprising of Local Community representatives (LC) and Civil Society organizations representative (CS). The

participants in each group, as further explained below, were drawn from top-level oil firm executives, government officials and community leaders. Specifically, senior CSR managers, executive directors, and community chiefs (see Appendix 1).

Group 1 - comprising of representatives of firms and the government: Mainly senior executives of firms who are engaged in CSR roles, have the practical experiences and can provide deep insights into the nature and extent of their organization's involvement in CSR practices. Secondly, representatives of government institutions as a regulatory authority have access to reports of organizations operating in the NDR. Furthermore, they are the policymakers and have the resources and powers to establish rules and regulations guiding the mode of operations by firms. Thus, insights from representatives in this group of participants, mainly representatives of firms, provided support in determining whether firms follow proper ethical CSR conduct.

Group 2 - consist of representatives of local communities and civil society: The choice of this research participants' grouping was considered necessary and strengthened by the following factors: (a) local communities are a major stakeholders' group, and at the core of firms' social responsibility or irresponsibility. (b) civil society organizations play significant roles in CSR drive and act as advocates for good CSR behaviour on the part of the firms. Besides, they regularly interact with local communities and other stakeholders; therefore, in a vantage position to identify key CSR features that are considered relevant in the development of effective, ethical guidelines to promote CSR. According to Adekola et al. (2017), local communities in the NDR suffer the most from the adverse effect of oil production and other social malaise, making life increasingly unbearable for indigenes of the region. Consequently, for this study, all classes of people in the NDR were represented in the **LC** category, especially the youths, considering that past studies revealed the exclusion of the rural young people from CSR decisions due to the cultural trend of giving elders prerogative (Uduji et al., 2018).

The three research questions developed to guide the research process, are equally adopted in developing the quality of interview questions to help gather the needed information to aid the achievement of the research aim, as elucidated above. This, therefore ascertains a productive outcome from the research interview process, as discussed in the next section, and also the validity of the study (Faber and Fonseca, 2014).

7.8.7 Justification of Interview Process

Qualitative work requires reflection on the part of the researcher, both before and during the research process, as a way of providing context and understanding for readers (Sutton and Austin, 2015). However, there is a growing pressure to encourage new ways of thinking about research methodology, because as observed by Qu and Dumay (2011:238), “interview methodologists have begun to realize that results of interviews conducted, based on the contexts, cannot be lifted and claimed as objective data with no strings attached”.

Therefore, qualitative research in the context of this study, being CSR ethics in the NDR, requires a detailed and well-thought-out process to achieve its goal. This research, as previously discussed, adopts semi-structured face-to-face interviews for its data collection process which allows the researcher to explore participant thoughts and beliefs about a particular topic and collect open-ended data (DeJonckheere and Vaughn, 2019). Moreover, authors, such as Brayda and Boyce (2014) and Oltmann (2016), consider face-to-face interviews to be the best standard or mode to conduct interviews because it helps improve the understanding of the body of literature concerning qualitative interviewing. However, some qualitative research interviews can be conducted via telephone (Oltmann, 2016), which was also adopted in this study as a follow-up interview process with some participants.

While considering the commonality in the overall research focus and objectives, of ensuring ethical CSR practice in the NDR of Nigeria, the interview participants in their various heterogeneous groups answered interview questions based on their various personal experiences and roles in CSR practice in the NDR, and thereby achieved **data triangulation** (Flick, 2018). Triangulation, according to Denzin and Lincoln (2017), refers to the use of multiple methods and data sources in the study of the same phenomenon to further ensure data trustworthiness, as discussed further in section 7.8.8 below. Furthermore, to ensure accurate data is gathered for this study, all interviews - conducted for an average of 45 minutes each, were audio-recorded. The interview participants permitted further contact for clarification or explanations on unclear issues relating to their interviews. Subsequently, some participants were contacted via emails and phone calls for further clarification on a reoccurring theme - Global Memorandum of Understanding (GMOU) discussed in section 6.4.2.3, that emerged amongst most of the participants, as evident in the course of transcribing the audio recorded interviews.

In summary, this study, as earlier discussed, focuses on the critical examination of the extent companies operating in the NDR respond ethically to CSR issues, in order to develop a set of workable context-specific ethical guidelines that will improve firms' conduct in discharging their social responsibility in the NDR. Accordingly, four groups - **government, firms, civil society organizations and local communities** of twenty (20) interview participants, as identified in section 7.8.3, were interviewed, and the interview questions were designed to provide the needed information to help solve the research problem. Also, as earlier mentioned, the involvement of different stakeholder groups as interview participants aids the achievement of data triangulation, which in turn helps establish data trustworthiness as discussed in the section that follows

7.8.8 Data Trustworthiness

Data management and trustworthiness are essential to the success of any qualitative research, and ensuring rigour during the process of data collection, presentation and analysis is paramount in data trustworthiness (White et al., 2012). Also, data trustworthiness can be achieved through precise application and audit trail of the research methodology (Johnson and Waterfield, 2004). Hence, the research methodology applied in this research, which involves steps that determines the **credibility, dependability, transferability and confirmability** of the research data, to ensures trustworthiness (Anney, 2014). To ensure data trustworthiness for this study, data **credibility** is ascertained by adopting accepted qualitative research methods and methodology with an unbiased sampling process, as illustrated in previous section of this chapter. Data credibility is also ensured by familiarizing with the involved institutions, participant groups, and the research phenomenon being investigated, which helps ensure participants input were honest while recorded and presented (Guest et al., 2012). Furthermore, to ensure data credibility and validity, interview participant selection, as earlier discussed in section 7.8.3, is made from a multiple grouping perspective (**government, firms, civil society and local community**) to aid data triangulation (Bryman, 2004). The consistency in participants' responses given from various viewpoints, despite being in different groups proved the authenticity and credibility of the research data.

Dependability and transferability of research data are also essential factors to ensure data trustworthiness. This is achieved by maintaining a clear audit trail of the research process, which involves keeping a comprehensive and accurate record of all the research activities such as data collection and analysis, including the challenges encountered (Johnson and Waterfield, 2004,

Bowen, 2009). The audit trail guides the reader and ensures replication of the research methodology by future researchers. However, it is important to note that in qualitative research interpretation of the participants' experiences is subjective and from the viewpoint of the researcher carrying out the research (Kalu, 2019). Another valid method of ensuring dependability and transferability of the research data is by personally transcribing the audio-recorded interviews into readable documents before further analysis with computer assisted software (Alcock and Iphofen, 2007). The transcription of the interviews personally, as done in this study, help avoid language and accent barriers, while also confirming the accuracy of information gathered from participant (Oliver et al., 2005). Also, despite analyzing data gathered with the Nvivo 12 software, as discussed in section 7.8.9 below, the presentation of the analyzed data, although multi-focused is clear for the reader to understand and transfer for future research (Gaskell and Bauer, 2000).

Confirmability of the analyzed data refers to the level at which findings of the study can be corroborated and confirmed by other researchers, which is also key to ensuring data trustworthiness (Baxter and Eyles, 1997). Also, transparency in the link between the data analysis process and the research findings should be ensured through the audit trail (Guest et al., 2012). For this study, confirmability of the research results was established by applying three out of four processes applied by White et al. (2012) in their study, which involves; ***the audit trail, an internal audit of data analysis, and writing of the final research results***. The audit trail process was conformed to throughout this research, and an internal audit was done by manually coding the data with the existing themes to check similarities with the analysis done by the computer-assisted software, Nvivo 12. Furthermore, to ensure confirmability, the findings of the research were written clearly, providing links between the findings and the information gathered by stating verbatim quotes of the interview participants, and in some cases, also corroborating with similar findings from other scholars.

7.8.9 Method of Data Analysis

Data Analysis in qualitative research, according to Bogdan and Biklen (1982), is defined as the process of systematically searching and arranging the interview transcripts, observation notes or other non-textual materials that the researcher accumulates to increase the understanding of the phenomenon. In other words, data analysis involves analytically inspecting and evaluating data to gather information or come to a logical conclusion (Kawulich, 2004). For this study, inductive

analysis, which is the most common approach used to analyze qualitative data, is applied (Soiferman, 2010). The inductive approach is a simple, straightforward approach that involves observation to derive findings linked to focused evaluation questions with little or no predetermined theory (Thomas, 2006).

Furthermore, for this study, the Computer Assisted Qualitative Data Analysis Software (CAQDAS), Nvivo 12, was used to analyze the data collected through semi-structured interviews. The Nvivo software is considered the most appropriate for the data transcription and analysis process, to convert gathered data into usable information (Zamawe, 2015). However, for this study, as earlier stated, the transcription of the interview recordings is done manually by the researcher to avoid accent barriers. The data is also manually analyzed by the researcher, since unlike statistical software, CAQDAS, such as Nvivo 12 does not analyze data, but aids the analysis process and makes it easy for the researcher - by finding underlying themes and patterns that will help inform and support decisions made from the data findings (Burnard et al., 2008). Before the analysis, which is the process of trying to “make sense” out of the gathered data, common ideas and phrases are identified from the interview responses (data), and then grouped into distinct categories called themes or codes (Creswell et al., 2007).

As applied in this study, the process of identifying, analyzing, organizing, describing, and reporting themes found within a data set is called Thematic Analysis (Braun and Clarke, 2006, Braun et al., 2019). In this study, the research questions provide the platform for participants’ responses to be examined based on the key issues affecting ethical CSR practice in the NDR. These issues, such as environmental, health and safety, regulation, insecurity and community issues as discussed in section 6.4.2.2, make-up the main themes of this study. Moreover, themes description is an essential aspect of data analysis, and the relevant characteristics obtained from identified themes, as further evaluated in the next subsection, facilitates the development of the proposed ethical guidelines for CSR practice.

7.8.9.1 Data Analysis and Coding with Nvivo 12 Software.

Coding can be described as a way of tagging data that are relevant to a particular point (Elliott, 2018). An essential aspect of data analysis is data coding, which requires deep familiarization, reflection and understanding of the data content and context as it relates to the research problem. According to Syed and Nelson (2015), there is no universally agreed-upon approach for

data coding. Nevertheless, a clear description of the procedures followed in coding the data for this study is necessary to enable readers of the research to assess the reliability of the coding process. Furthermore, as explained by Blair (2015), there is no clear cut ‘best’ option, but the data coding techniques need to be reflexively-aligned to meet the specific needs of the project. In this respect, the interview guide developed for this research serves as a useful tool for the coding process because it addresses the key areas relating to CSR practice by MNCs operating in the NDR of Nigeria. Also, interview participants’ responses, emphasis, repetition of certain words, and phrases manually identified as relevant to the research, aided the initial identification of themes and categories that were contained in the transcripts. Thereafter, Nvivo 12 is used to analyze all 20 transcripts, to identify more themes and subthemes, as presented in chapter 8, that aids in deriving the study findings.

The coding process, as presented below, shows the step-by-step process involved in using Nvivo 12 software in data analysis, which utilises identified and predetermined codes based on initial understanding of the data, and also emergent codes as analysis advanced.

1. Firstly, the data is read through and well familiarized, before commencing with coding.
2. Interview documents (i.e., transcripts) are imported into the Nvivo 12 platform;
3. Nodes or ‘containers’ are created/ labelled, to accommodate data relating to codes or themes or concept, noting why the information is considered relevant in the research;
4. Scrutinize text, explore, then code, tagging participants words, phrases or sentences in the nodes that best represent the relevant information with particular reference to the research questions;
5. Run data query to ascertain patterns and themes;
6. Reflect, make notes and code some more (*axial coding*) then query to obtain results, such as *mind mapping, word tree, and word cloud, charts and graphs*; and
7. Generate and extract reports and do the classification of results through an inductive approach to develop themes and sub-themes.

A total of 10 main themes and 34 sub-themes were created as indicated in the codebook (see Appendix 8), and used as a guide to develop a CSR Ethical Framework which aided the development of the set of CSR ethical guidelines for the NDR of Nigeria, as presented in chapter 9. The mode of data presentation, discussed in the next section is also vital to the data analysis

process, as it clearly displays the findings revealed from the data analysed, to evidently aid the process of achieving the research aim of developing the proposed CSR Ethical guidelines.

7.8.10 Data Presentation

Data presentation is considered an important step during the qualitative data analysis or the writing up stages, illustrated in different ways, such as tables, graphs, and charts to visually showcase results from analyzed data (Slone, 2009, In and Lee, 2017). Although qualitative researchers pay more attention to the “text” than “figures” involved, it is equally important to include visual displays in qualitative studies because visual displays, at all stages of analysis, are useful in ‘illuminating rather than obscuring the message’ (Eisner, 1997:8).

As earlier mentioned, the Nvivo 12 data analysis software is used in this research analysis process. With Nvivo, the results of the analysis can be presented in the various forms, including words cloud, words tree and mind mapping. These presentation formats highlight keywords that form the study findings from the data analysis. For instance, these words can be grouped according to their relationships and relevance in addressing the research questions. More importantly, the research problem can be solved and the research aim achieved by carefully following the various qualitative research processes, as highlighted in the preceding section. The next section presents the process involved in developing the proposed context-specific CSR ethical guidelines, which, as the researcher’s contribution to knowledge, is a tool to help resolve the identified research problem of unethical CSR practice and disclosure in the NDR of Nigeria.

7.9 Guideline Development Process

In response to the lack of guidelines to promote ethical conduct and regulate CSR practice in Nigeria as argued by scholars (e.g., Adeyemi and Ayanlola, 2015, Amodu, 2017), this study develops a set of ethical guidelines to help improve CSR practice and disclosure in Nigeria. As a guide, selected global guidelines and principles that supports CSR practice are reviewed and discussed in chapter 5. While the general strategy adopted in developing the guidelines are elucidated in chapter 9, this section highlights the steps in the initial development of an evidence based guideline as propounded by Shekelle et al. (1999). Several international organizations have developed guidelines for successful CSR implementation in developed societies, as identified in chapter 5, but not so much has been developed for use in developing countries. For example, the Canadian government offers useful, relevant, and detailed guidelines and checkpoints for helping

organizations during CSR implementation (Maon et al., 2009). Furthermore, building on a base of compliance with legislation and regulations, the World Business Council for Sustainable Development (WBCSD) described CSR as the business contribution to sustainable economic development which typically includes “beyond law” commitments to activities pertaining areas such as: health and safety, environmental stewardship, ethics, human rights, and community involvement. These activities as explained in the WBCSD (2002) form the pivot of the research interviews, data collected and subsequent analysis which informed the development of guidelines that considers the contextual factors of the NDR.

According to Gopalakrishna et al. (2013) the methods of guideline development should ensure that the desired outcomes are achieved. Therefore, for this study, steps for guideline development as identified by Shekelle et al. (1999), which considers the technicalities involved in ensuring the required result, is adopted as the guideline development process and outlined below. The relation of each step to the research aim and objectives, and research methods as used in this study is also presented below.

- i. ***Identify and define the subject area*** - This is the first step in developing the guideline. As discussed in chapters 1 and 6, the present study identified a gap in CSR ethical compliance by firms operating in the NDR. As an attempt to close the identified gap, the research aim of promoting ethical CSR practice in the NDR of Nigeria, is directed at developing a set of context specific CSR ethical guidelines for firms operating in the region. The research questions outlined in section 1.5, was developed based of literary evidence and researchers first-hand experience to guide the research process and address the pivotal aspect of the study.
- ii. ***Systematically gather evidence*** - This is the next and crucial step in the guideline development process, which involves investigating and gathering all the needed evidential information needed to develop an effective guideline. For this study, literary evidence obtained from reviewed CSR literature, and primary evidence gathered from interviews conducted by applying the methodology and methods identified and discussed in this chapter, were used in developing the proposed guideline. Data gathered from interviews conducted were analyzed and findings revealed relates to five CSR ethical-related issues - ***environment, health and safety, labour, community and implementation issues*** as identified and discussed in section 6.4.2.2, which constitutes the foundation of the CSR Ethical Framework and set of guidelines presented in chapter 9.

- iii. **Assessment and appraisal of evidence** – Following the systematic gathering of evidence as discussed above, which comprises of literary evidence from CSR literature and primary data obtained from the semi-structured interview conducted on 20 research participants from diverse CSR stakeholders groups, a critical assessment/analysis was conducted and the findings revealed were then appraised based of the three research questions developed in section 1.5 to guide the research process, as discussed in chapter 8.
- iv. **Recommendation – Guideline development.** A critical assessment of the evidence (research findings) gathered from reviewed CSR literature and analyzed data, as progressed in chapter 8, based on the research questions, resulted to four thematic categories which provided answers the research question hence helps achieve the research aim of developing a set of contexts - specific CSR ethical guidelines for the NDR of Nigeria as progressed in section 9.3 of chapter 9. Firstly, a framework for the CSR ethical guidelines (see Table 15) was developed to reveal a layout of the research findings using key CSR issues identified from extant literature (see section 6.4.2.2) as the focal points/basis of the guidelines. These evidence as analyzed in the framework, strengthens the rationale for developing the set of CSR ethical guidelines.
- v. **Implementation, monitoring and review** A guideline may not achieve its intended aim if it does not have an implementation and monitoring mechanism (Licandro et al., 2019). To determine compliance with effective implementation, monitoring and review of the developed CSR ethical guidelines, a transparency benchmark is developed (see section 9.4) as discussed in chapter 9, to aid transparency and accountability of firms operating in Nigeria. Also, indicated as a function of the transparency benchmark, following effective guideline implementation and monitoring, aspects of the guidelines that may require occasional review are identified and reviewed for improved CSR practice.

Having developed CSR ethical guidelines that could potentially address the identified ethical issues present in the NDR of Nigeria, and improve the CSR practice of firms in the region, it is imperative that the mode to determine the effectiveness and sustainability of these set of guidelines is considered, as discussed in the section that follows.

7.9.1 Efficacy of the Developed CSR Ethical Guidelines

The guidelines developed in this study (see chapter 9) is intended to assist in the establishment of a single set of accepted ethical specifications for CSR practice in Nigeria. In developing the CSR

guidelines, indices revealing CSR ethical issues in the NDR, such as environmental, health and safety, labour, community and CSR implementation as identified by several CSR scholars (e.g., Enuoh and Eneh, 2015, Raimi, 2019) is adopted as the foundation. These identified issues as presented in section 6.4.2.2, are appropriate for adoption because they comprise of other factor affecting CSR in the NDR, therefore, will help understand and interpret the guideline logically and analytically. Also, these specifications are intended to strengthen the guidelines in terms of quality standard, measurability, and monitoring of conformity/compliance level by firms (Desimoni and Brunetti, 2011).

To determine the compliance level of firm to the developed CSR ethical guidelines, a transparency benchmark (see section 9.4) is developed as a monitoring framework based on the scope of the guidelines supported by the results obtained from analysis of participants' responses. More importantly, the efficacy and effectiveness of the developed guidelines can be determined by conducting a three-step procedure as adapted from Zidane and Olsson (2017), outlined thus:

- i) ***Monitor and evaluate the guideline Implementation process;***
- ii) ***Regular review at set intervals to determine extent of implementation and compliance;***
- iii) ***Feedback from stakeholders through survey and questionnaire;***
- iv) ***Determine and effect improvement measure to the Guidelines.***

The developed CSR ethical guidelines and transparency benchmark is progressed by adopting carefully designed qualitative research methodology and research methods outlined in the foregoing sections of this chapter. However, some limitations, as presented in the next section were considered while conducting this qualitative study.

7.10 Limitations in Conducting Qualitative Research

The choice of conducting qualitative research for this study provided the researcher with an opportunity to gain deeper insight into the phenomenon of study. A phenomenological case study as earlier discussed is adopted for this study to critically evaluate the ethical conduct of firms, particularly the MNOCs and their CSR practice in the NDR of Nigeria. However, presented below are some limitations associated with conducting a qualitative research as identified by some qualitative scholars (e.g., Atieno, 2009, Almeida et al., 2017) and also experienced during this research.

- i) **Handling bias in the selection of participants:*** The choice and criteria of participants selection for a qualitative study varies based on the scope of a particular study. However, most qualitative researchers are confronted with the challenge of selection bias where proper randomization of the target population is not achieved during the research participants' selection process (Lash et al., 2009). Moreover, according to Odgaard-Jensen et al. (2011), selection bias has varying effects and the magnitude of its effect is difficult to establish. For this study, the selection criteria applied in selecting the interview participants was carefully considered to ensure bias is managed and the data gathered is seen as valid and captures the required aspect of CSR practice in the NDR. Therefore, while conducting this qualitative study, selection bias was mitigated by selecting participants from the various key stakeholder groups involved in CSR practice of Nigeria, while also balancing factors such as gender and status;
- ii) **Sample size and Transferability of Data:*** This study interviewed 20 participants classified into four groups of five participants per group, based on their identification as key CSR stakeholders specifically in NDR. This may pose some inherent limitation to the study in terms of transferability of data. For example, if a similar study is conducted in the NDR with a larger number of participants drawn from relatively different stakeholders' groups with a different classification, there is a high possibility for the findings of such study to be different from that of this present study. Moreover, considering this study was conducted in the NDR, the southern region of Nigeria with unique environmental challenges to CSR, findings from the data gathered cannot be transferred/ applied in other geographic location of Nigeria.
- iii) **Data Analysis and Result Verification Challenges:*** The human tendencies of being biased and ambiguous while interpreting the findings obtained from the analysis, is a significant limitation in the qualitative research process (LeCompte, 2000). Moreover, the responses given cannot be measured but are interpreted by the researcher through comparison. Therefore, findings are subjective to the researcher's interpretive analysis, which could vary and present inherent challenges as far as results verification is concerned. Some of these challenges, as argued by Kaufmann et al. (2012) include; contextually embedded findings, vague standards for data analysis, presentation of a voluminous amount of qualitative data and theoretical criteria for judging the quality of studies.

iv) Qualitative Research process is Costly, time-consuming and labour Intensive: The qualitative research process is inductive and necessitates the researcher to be involved in the research process. Therefore, many travels to the research locations to conduct interviews and observe the situation at first-hand, as completed during this research, is required. The research process leading up to interviewing the research participant is also quite tasking and time dependent - after participants are purposefully chosen, letters are sent requesting for an interview date, which is followed up with phone calls and emails. This process could last for a couple of months, before the first interview is conducted. The interviews are conducted in different states and cities as identified in section 2.2, .and travelling from one state to another to conduct interviews and gather data, is expensive, labour intensive and time-consuming. The process of data gathering and analysis for this qualitative study involves intense work. Although computer software (Nvivo 12) is used for the analysis of the data gathered, all the transcripts have to be studied intensively, and manual coded initially before the software analysis.

Despite acknowledging the limitations outlined above as commonly associated with qualitative research process, this study put adequate checks and control in place, as outlined below to better manage limitations that could obstruct the research process.

- The researcher designed adequate planning in terms of funding the research and conducting the research in a methodical manner (Aurini et al., 2016);
- Regarding the number of participants suitable for the study to ensure data gathered is valid, the concept of data saturation as adopted is well embedded in the methodology and actual data collection (Fusch and Ness, 2015), with strict observance of repeated facts concerning questions directed at the different participants.
- Qualitative research of this nature requires a deep and conscious application of the chosen methodology. Consequently, the research scope, comprising of the research sequence as designed in section 1.11, puts the whole research process into perspective to avoid veering off afar from the target areas that helps address the research phenomenon under investigation.
- With regards to managing cost, time and labour, the researcher used and took full advantage of networking and communication medium, such as emails throughout the research process.

7.11 *Summary and Conclusion.*

This chapter examines the research method and the methodological approach adopted for this study which adopts a qualitative research method, with the choice of conducting a phenomenological case study to evaluate the phenomenon under investigation critically. Also, a philosophical foundation is laid, from a post-positivist point of view with a subjective ontology and an interpretivist /constructivist epistemology. Therefore, determining the research approach, research design and the method of data collection employed in this study. Furthermore, considering the nature of this study, the justification for conducting qualitative research with an inductive approach, as well as the choice of the data collection method, which involves conducting semi-structured interviews were presented.

The various procedures involved in the research methodology, such as evaluating the research location, mode of selecting participants- drawn from the four core Niger Delta states of Akwa-Ibom, Bayelsa, Delta, and Rivers States, where the study is focused, and the sample selection/ justification of the sample size of 20 interview participants applied for this study is discussed. These procedures were carefully analyzed to determine the plans and logistics involved in accessing interview participants. Furthermore, data trustworthiness, another essential factor in qualitative research, which can be achieved by ascertaining data ***credibility, transferability and confirmability*** was also discussed. The chapter concludes by identifying some limitations associated with conducting qualitative research, particularly as it relates to this study. However, the measures taken by the researcher to manage these limitations were also discussed. The next chapter presents the data analysis process, which is crucial to answering the research questions, as highlighted, for a clear interpretation of the research findings by the reader.

CHAPTER 8 - DATA ANALYSIS PRESENTATION AND DISCUSSION OF FINDINGS

8.1 Introduction

In the previous chapter, the general methodology and methods used for this research, the procedures employed in data collection and the thematic analysis method adopted, were critically analysed. In this chapter, the results of the data analysis are presented using two mode of data presentation – verbatim quotes and thematic categorization (Spencer et al., 2004). A detailed discussion on the research findings obtained is also progressed. The data analysis conducted resulted in identifying 10 themes and 35 subthemes, as presented in Table 6 below. These themes were presented and analyzed in the context of this study, using verbatim quotes from interview participants, and further interpreted to obtain the research findings.

The research finding obtained were subsequently categorized into four thematic categories and analyzed based on number of respondents according to participant groups (LC, CS, FR and GR), that agree with each research finding (see Tables 7 – 10). Furthermore, a thematic analysis showing the percentage of total interview participants in agreement with each research finding under the four identified thematic categories, is presented as Tables 11 to 14 in this chapter. The research findings under each thematic category were identified and discussed, bearing in mind the research problem (firms' CSR ethical misconduct in the NDR of Nigeria), particularly as it relates to the three key research questions developed for this study, as highlighted below.

- 1. *To what extent do firms operating in Nigeria's Delta Swampland respond to CSR ethical conduct?***
- 2. *What are the key factors that impact the practice of CSR in Nigeria's Delta swamplands?***
- 3. *What are the relevant characteristics that influence the development of effective, ethical guidelines to improve CSR practice by firms in Nigeria?***

The motivating factor that informs the choice of the first research questions is the need to ascertain the current status of CSR practice by firms in the NDR of Nigeria, to: (a) examine firms' fulfilment of the triple-bottom line goal of people, profit and planet as discussed in section 3.6; and (b) evaluate firms' contributions to society, through CSR practice according to the SDG on poverty reduction and environmental protection, as discussed in section 5.2.1.4. Furthermore, the need to identify the challenges that firms face in their attempt at practicing CSR in the NDR,

motivated the choice of the second research question, so that the appropriate framework can be developed to address these challenges. In developing an effective framework, which in the case of this research is involved in developing a set of effective, ethical guidelines to improve CSR practice by firms in Nigeria, there is need to identify key features, which therefore, motivated the choice of third research question.

The section that follows further explains the profile and the criteria considered (see Appendix 1) in selecting key CSR stakeholders as research participants for this study, which is an important determinant to ensure that knowledgeable and experienced people were involved in the data gathering process and the research findings are accurate.

8.2 Profile of Research Participants - Data Source

As earlier established, participants for this study are selected based on four key stakeholder categories, represented with acronyms as follows: **Government -(GR), Firms- (FR) Civil Society Organizations - (CS) and Local Communities -(LC)**. However, considering the three main research question highlighted in section 8.1 above, representatives of government and firms provide information regarding the existence or absence of CSR ethical guidelines – the core focus of this study, and whether or not MNOCs and other firms show specific CSR commitments in their conduct, which provides answers to research question 1. Also, while representatives of all four participants' groups outline the major challenges hampering the practice of CSR in the NDR, in response to research question 2, those of civil society and local communities provided insights into the key features that are considered relevant in the development of a set of practical ethical guidelines to promote CSR practice in the NDR of Nigeria, in response to research question 3.

For this research, a total of 20 interviews were conducted involving participants from the above-mentioned categories. The choice of respondents, as presented in Appendix 1, was made after relevant verification was carried out on each interview participants (see section 7.8.3). The verification process was based on their involvement with CSR roles in their respective positions to ensure they have the requisite experience and knowledge to provide data that guarantees the required standard in providing answers to the research questions. This will, in turn help achieve the main focus of this research - to develop a set of ethically driven guidelines to help improve CSR practice in Nigeria swamplands.

Additionally, an essential factor in achieving the research focus is the effective analysis of the data gathered from the carefully selected research participant as earlier explained in section 7.8.9, which involves identifying patterns, themes and subthemes, by searching for similarities and relationships that exist in the gathered data (Kawulich, 2004), as presented in Table 6 below and further discussed in the section that follows.

Table 6- Presentation of Themes & Sub-themes of the Research

Themes	Sub-Themes
Theme I: <ul style="list-style-type: none"> • CSR programs & activities 	<ul style="list-style-type: none"> • Government negligence • Host community involvement • Reactive and proactive CSR practice
Theme II: <ul style="list-style-type: none"> • Global memorandum of understanding (GMOU) 	<ul style="list-style-type: none"> • GMOU obligatory roles • Civil society group roles
Theme III: <ul style="list-style-type: none"> • Environmental issues 	<ul style="list-style-type: none"> • Oil spillage • Gas flaring • Land pollution • Water pollution • Air pollution • Noise pollution
Theme IV: <ul style="list-style-type: none"> • CSR implementation issues 	<ul style="list-style-type: none"> • Guidelines & regulations • Project budgets • Annual reports • Mandatory CSR Act • Monitoring, sanctions & punishment
Theme V: <ul style="list-style-type: none"> • Local community issues 	<ul style="list-style-type: none"> • CSR awareness • Poverty • Insecurity • Unemployment • Restiveness • Corruption • Terrain • Traditional beliefs • Education & re-orientation
Theme VI: <ul style="list-style-type: none"> • Health care issues 	<ul style="list-style-type: none"> • Health schemes • Medical facilities • Environmental clean-up
Theme VII: <ul style="list-style-type: none"> • CSR Ethical issues 	<ul style="list-style-type: none"> • Unethical practices • Defined & mandatory CSR ethical codes
Theme VIII: <ul style="list-style-type: none"> • CSR License to operate 	<ul style="list-style-type: none"> • Social license • Legal license
Theme IX: <ul style="list-style-type: none"> • CSR Context 	<ul style="list-style-type: none"> • Peculiar nature of the region
Theme X: <ul style="list-style-type: none"> • Human rights & safety 	<ul style="list-style-type: none"> • Basic amenities • Social infrastructure

Source: Author

8.3 *Presentation and Interpretation of Themes*

As discussed earlier in section 7.11, themes are the final product of data analysis that represents and organizes a group of repeated ideas to help the researcher answer the research questions (Ryan and Bernard, 2003, Erlingsson and Brysiewicz, 2013). According to Buetow (2010), themes identified from the data analysis contains codes that have a common point of reference and generality that unifies ideas regarding the subject of inquiry. For this study, ten (10) main themes and thirty-five (35) sub-themes, as presented in Table 6 below are identified from the analysis of data gathered from the interviews conducted. These themes are the fundamental information that aids the development of the proposed CSR Ethical guideline as progressed in chapter 9. In the subsections that follow, these identified themes are further discussed in line with answering the three research questions, and based on key factors identified in the literature reviewed. As mentioned earlier, these discussions are also respectively supported with verbatim quotations (see Appendix 9 for more extracts) extracted from interviews of the twenty research participants. The presentation of verbatim quotes is essential because according to Corden and Sainsbury (2006), **Verbatim Quotes** from research participants helps clarify links between how the data is interpreted and the conclusion formed (Long and Godfrey, 2004, Spencer et al., 2004). Furthermore, **thematic categorizations** based on the three research questions are presented to show all participants' responses to the identified themes, according to their various stakeholder groups. The thematic categories are further presented in percentage format, to highlight the position of each identified theme and the research findings to help determine the composition of the proposed set of effective CSR guidelines.

8.3.1 *Corporate Social Responsibility (CSR) Programme and Activities*

The respondents were asked their view about the CSR activities of firms in the NDR and their responses show variety of assessment to this theme, as highlighted bold in the following paragraphs. For instance, some of the respondents, particularly representatives of CS, LC and GR commented that **although firms practice CSR in the NDR, not all the firms are socially responsible**. Extracts of some individual comments are as follows:

"..... I would say Corporate Social Responsibility exists, and the extent of practice is some worth appreciated. However, not all the Multinationals keep up with CSR practice"- Participant CS2.

"..... some practice what I would call semblance (similar) to CSR"- Participant LC1.

“..... what CSR is and the level of practice in the Niger Delta, I will rate 40%.”- Participant GR2.

Furthermore, most of the respondents agreed that ***some firms are socially irresponsible and carry out haphazard CSR because of the negligence on the part of the government.*** That ***CSR can only work well in a society where the government is socially responsible.*** Some of the comments are as follows:

“..... I would say that CSR can only work and be evident in a society where the government has done its part when it comes to developing and providing the basic needs of the people in the local or host communities. The Government as a body also needs to be socially responsible, not just the Firms”- Participant CS4.

“..... normally some infrastructures should have been provided by the government so that the companies’ duty would be to help by renovating. It should not be the duty of the oil companies to build a community, but because of the neglect of the government, the people see the oil companies as their government”- Participant FR2.

However, some of the respondents recommended ***active involvement of host communities in CSR*** as a way of sustaining the practice in the region. As commented by one of the LC representatives – “the involvement of the local communities will ensure equity, give a sense of ownership and minimize cases of sabotage”. Some verbatim extracts from the responses of other interview participants’ groups states as follows:

“..... the involvement of members of the host communities is also key..... .so, you have to work with them and decide on what you have to do, bearing in mind to execute sustainable projects”- Participant FR4.

“.....the MNCs bringing a representative of the host community as part of the board of some of the companies is one way of dealing with the issue of sabotage, by so doing they feel included and a sense of ownership. local communities’ participation is one way of ensuring peace and harmonious relationship between multinationals and the host communities” – Participant GR3.

Also, the majority of the respondents expect that ***firms should practice more of proactive CSR rather than ad-hoc and reactive CSR.*** This, according to them, would avert damages and save most degradation situations of the communities. Some of the respondents commented thus:

“.... If only adequate precautionary and control measures were considered and practiced by these firms, things would not have degraded to its present condition.....that they do not just pay attention to addressing emergencies only but also practice safe operation”- Participant CS5.

“..... all firms and arms of government should have an independent emergency unit, avoiding unnecessary bureaucracy..... CSR should not be an ad hoc practice”- Participant GR4.

In summary, the above responses show that many of the respondents agree that firms take advantage of government social irresponsibility as an excuse in their inadequate response to social responsibility issues. Furthermore, where they attempt to practice CSR, they do so haphazardly in the host communities. It is, therefore, recommended that a more sustainable way of solving CSR problems in the NDR is the active involvement of host communities and that firms should be proactive in their practice.

8.3.2 Global Memorandum of Understanding (GMOU)

The respondents were asked the roles of firms operating in the NDR in fulfilling the GMOU, which as discussed in section 6.4.2.3 is important in fostering peace between MNOCs and host communities. The responses to this question show that the respondents have an adequate and diverse understanding of the GMOU agreement ***as a way of giving back to the communities and providing a meeting point for both parties, as well as ensuring peaceful co-existence***. The following are some of the extracts from the responses of representatives in each category:

“..... the GMOU came up because of the reoccurring problems the firms have with the communities, the companies always try to balance things and ensure an equitable spread of projects”- Participant FR2.

“.....communities that are at peace with oil companies are those that have gotten to the level of entering what is referred to as GMOU - Legally binding agreements that substantially gives something back to the communities”- Participant CS1.

“..... the GMOU provides a meeting point for both parties. Again, it eliminates disagreements that normally characterize the negotiation processes..... most of the companies practice CSR through the GMOU agreement they enter with host communities - Participant GR1.

Similarly, several respondents agree that the GMOU system is a well-thought-out mechanism for firms in the area of giving back to society, and therefore, progressing their CSR practice. However, sometimes the **agreements are not respected and budgets earmarked for the execution of the projects not sufficient**, as commented by the following respondents:

“..... global memorandum of understanding entered with communities should be respected and implemented as agreed while ensuring the agreement reached during the signing of the GMOU is fully implemented”- Participant GR3.

“..... Usually, a committee is set up to harmonize the various needs of each community, and all parties through their representatives, sign to confirm that they agree with the items proposed in the GMOU. Although, sometimes projects already agreed for a given community are not fully implemented due to some factors”- Participant CS5.

Meanwhile, a number of the respondents agree that the **civil society groups** should be the **watchdog of the society by monitoring, speaking out and following up signed GMOUs** to ensure firms operating in the region are living up to their social responsibility. They commented:

“.....in this sense, civil society organizations play a vital role in the dynamic of ensuring effective CSR practice by firms especially those operating in the NDR”- Participant GR4.

“.....civil society organizations can be seen as intermediaries between the firms and local communities and the role they play as intermediaries is diverse. From advocating to creating awareness. Also ensuring that any group being unethical are called out”- Participant CS5.

However, two respondents expressed concern about the **non-existence of clearly spelt out CSR guidelines** which may affect the civil society organizations' roles. They commented:

“..... civil society can also represent us the locals, to monitor the companies and see whether they are following these guidelines. However, as long as those guidelines are not yet existing, I doubt if we can achieve significant progress in this direction”- Participant LC3.

“..... if there are clearly spelt out CSR guidelines it will then reduce corruption because the guidelines will provide an open book where civil society organizations can do what we call naming

and shaming or whistleblowing as the case may be for those who are not doing well..... they can sing their names in a negative form in the media.....”- Participant LC1.

In summary, the responses indicate that the GMOU agreement is a reliable medium that provides a meeting point for parties involved. The GMOU agreement, although gives an opportunity for the needs of the host communities to be considered, is not always respected and fully implemented due to the non-inclusion of the required means such as adequate budget to ensure proper execution, and therefore ascertain ethical responsibility (Okoro and Ejekumadu, 2018). Also, a number of participants suggested that the civil society group should play the role of the watchdog of the society to monitor proper execution of firms’ proposed projects, although lack of clearly spelt out guidelines poses a setback on this expected role.

8.3.3 Environmental Issues

The respondents were asked about the major causes of environmental degradation in the NDR, and the responses as given by many of the respondents indicates that oil spillage and gas flaring are major causes of environmental degradation in the region. The respondents also agree that the **environment is dysfunctional, ecosystem is destroyed, and means of livelihood deprived**, with instances **of land, water, air and noise pollution**, as earlier discussed in section 2.3. The following are the extracts from some of their responses:

“.....oil spillage is one major cause of environmental pollution in the Niger Delta region.....also, gas flaring done by the oil companies operating in this region remains a thing of great concern in the oil sector”- Participant CS2.

“..... the MNOCs are involved in oil exploration and exploitation as it were, these activities have created many hazards in the environment, sometimes you see situations like oil spillages in these communities that affects lives and properties members of the communities are getting poorer and even being deprived of their source of livelihood,”- Participant LC1.

Furthermore, as reported, most of the respondents expressed concerns about the **oil exploration activities increasing the poverty level in the region** and leaving them with no lands to farm, no rivers to fish, and no roads to use. Some of the respondents commented thus:

“.....now you have taken someone’s farm he uses to feed his family, how do you ensure that he gets another means of livelihood..... also, in the case of oil spillage which has polluted the lands and waters, making them uninhabitable for plants and livestock has increased the poverty level in the land”- Participant CS1.

“..... crude oil would cover the river where locals go for fishing, even the lands where they farm, and this affects the aquatic life and even the farmlands.....most people in this region from generations in times past has always depended on farming and fishing because of the nature of the region being close to the golf and a riverine area”. - Participant LC1.

However, some **respondents express worry that firms in the NDR have no plan of going green to cushion the negative effect of their operations**, as it is being practiced in the western world. They do not have bioremediation and revegetation policies to reposition the environment the way they met it, but they simply just clean up oil spillages. Also, the respondents expressed concern that **firms in the region do not bother to rebuild the roads created by their forefathers, which their heavy earth moving types of equipment have destroyed**. They commented:

“..... some of these MNOCs do not do what is called bioremediation and revegetation because once there is an oil spill, the plants, bio life, and aquatic animals are destroyed. However, they just go, cramp the pipeline, scoop or clean the oil and then leave the inhabitants to suffer. In the western world, after cleaning, they come back to do bioremediation. If there are plants and vegetation that are destroyed, do revegetation.”- Participant CS2.

“..... I do not even have a road leading to my community; most of the host communities do not have access roads, instead of building roads that will benefit both the companies and the communities, they would fly in helicopters to their oil location and sites”- Participant LC4.

As earlier mentioned, according to most of the respondents, oil spillages and gas flaring are the major causes of environmental degradations and the ecosystem and means of livelihood are not spared. Therefore, it is expected by the local communities that firms, especially MNOCs operating in the NDR, just as it is being practiced in their home countries, include going green in their plans, rebuild roads and do bio-remediation and revegetation.

8.3.4 CSR Implementation Issues

The respondents were asked the reason for the lack or low level of CSR practice by firms in the NDR. The responses to this question indicate a variety of reasons there are hindrances in firms' effective CSR implementations in the region. The respondents that identified **unregulated CSR practices and lack of well spelt out CSR rules and guidelines** as significant setbacks for effective CSR implementation in the region commented as follows:

"..... right now, in Nigeria, there are no laws in place that has to do with CSR. National Assembly has not passed any law guiding any company on how and when to carry out CSR, and this leaves the MNOCs to practice CSR at will using whatever form of structure or plan they have to practice any form of CSR they please"- Participant CS3.

"..... because there are no laws and guidelines, companies do the little they can just to avoid the wrath of the people and youths of the region. So, I will say there is no clear program of CSR in a measurable way..... no definite law in Nigeria guiding how CSR should be done, it is not regulated; therefore, it is even difficult to assess or monitor the success rate"- Participant LC3.

In a similar line of reasoning with the research aim, some respondents also agree that **a well-established guideline would make CSR practice measurable** and impactful in the region. They commented:

"..... I think that for CSR to make a meaningful impact in Nigeria, the basic and most important thing is to have a guideline that will help regulate things in the region"- Participant LC2.

"..... the CSR programs should be spelt out in guidelines, in a way that will stand the test of time, i.e., long-term. Otherwise, companies will perform at the initial periods and then abandon the program sooner than they achieve public legitimacy"- Participant GR3.

However, some respondents agreed that while there are presently no laws regulating CSR in Nigeria, **most firms have in-house codes** to help them comply with societal requirements. The respondents further articulated that firms can still do more regarding social responsibility using in-house codes of business conduct by toeing the line of their parent companies overseas in keeping with responsible business conduct. They commented thus:

“.....Presently, there are no laws regulating CSR. However, most MNCs have codes of business conduct which guide the way they do things. Most of the MNCs operating in Nigeria have their head offices located abroad. The associate companies here would normally toe the line of their parent firms in terms of business processes. Most MNCs have in-house codes to help them comply with specific societal requirements”- Participant FR5.

“..... Well, as far as CSR is concerned, there are no laid down rules and regulations or even law governing the practice. Although, some companies develop a set of rules or codes of conduct to guide how they deal with issues of CSR” – Participant GR1.

Some respondents, however, expressed concern that **for such guidelines to be useful and focus-oriented, CSR practice in the region should be mandatory and not voluntary.** According to these respondents, if CSR is left to be voluntary, firms may abuse the process, and the level of CSR practice in the region and country at large would remain low. The following are some of the verbatim extracts from their responses:

“..... Therefore, a mandatory CSR practice backed by law will no doubt make firms show more commitment towards host communities. If they do not, there will be penalties and the negative image it will also generate will leave the firms with no option than to comply”- Participant GR2.

“..... The guidelines can only be useful if there is a clear act mandating companies to carry out CSR activities in areas where they do business..... when CSR is made mandatory, it becomes difficult for firms to ignore it. In other words, more firms are compelled to do something beneficial to society”- Participant CS1.

Commenting still on the need to have a compulsory and obligatory CSR act in existence, a respondent confirmed as a welcome development, **the recent passing into law a mandatory and compulsory CSR Act** in one of the Niger Delta states -Bayelsa state. Below is his comment:

“.....my take on having a CSR Act, is that it is a very welcomed development, just last year, in Bayelsa state, we passed a bill into law with regards to CSR, and so far so good, firms, especially the MNCs have stepped up, but we still want more. This bill we have passed into law ensures that all these organizations do the needful for the host communities” – Participant GR3.

Another respondent from the FR group, however, disagreed with the views concerning mandatory CSR, suggesting instead that the practice remain voluntary while all environmental-related issues are followed to the letter. He commented:

“..... regulation-wise, I think CSR should be more or less voluntary.....but all environmental-related issues should be followed to the letter”- Participant FR1.

Despite the various opinions regarding mandatory and voluntary CSR, majority of the respondents suggested that firms should **make adequate budgetary provisions regarding their CSR projects**. Also, they should **ensure annual reports are prepared in respect of their CSR activities** as another vital way to curb low-level CSR practice in the region and **ensure a reasonable level of effective CSR accountability and transparency**. Extracts of some of their comments are presented below:

“..... One way this can be curbed is by ensuring a reasonable level of transparency at the various state and federal level when carrying out CSR activities.....ways to monitor what firms are doing should be considered to ensure accountability - Participant CS5.

“..... the budgetary provisions are not adequate to take care of the problem in this region. So, CSR is sort of enveloped in the budget, If that envelop is not there for emergencies, proper execution of CSR in the NDR might always be a problem for the firms”- Participant FR2.

“..... there should be transparency in project execution, and projects should be such that will have long-lasting benefits to the affected communities. Moreover, periodical reports should be prepared by the companies detailing what has been done in a given community”- Participant LC3.

In a similar vein, most respondents identified the **lack of planned-check, monitoring, sanctions and punishments for CSR actions** as another critical aspect that affect effective CSR practice and implementation in the region. The following are some of the extracts from their responses:

“..... In Nigeria, there are no laws or government regulations to checkmate CSR practice. The only form of regulation close to monitoring the activities of firms, mostly the MNOCs, is the oil and gas regulation..... if there are set out rules when it comes to CSR practice with some sort of penalty, then the companies will sit up”- Participant CS3.

“..... multinational oil exploration activities destroy our environment, so rules and appropriate punishment measures should be established by the government to minimize cases of social irresponsibility. We are talking about not only making those regulations but about monitoring those regulations and enforcing them”- Participant LC1.

Also, some respondents agree that another important factor that would ensure sustainable and need-basis CSR practice in the region is **Environmental Impact Assessment (EIA)**. The following are some of the extracts from their responses:

“.....for any project to be carried out successfully, it is important that EIA (Environmental Impact Assessment) is carried out. So, as part of the reports, there are usually projects to cushion the effect on the environment”- Participant FR3.

“.....the firms do not properly consult with local communities in order to know what the various communities will prefer to cite as sustainable projects”- Participant LC2.

In agreement, two respondents from the firms’ category articulated that before drawing up GMOUs, they carried out an environmental impact assessment to evaluate the impact of their proposed projects on the environment of host communities. They commented as follows:

“.....before any project, we go to communities to do what is called participatory rural appraisal. To understand better, see and appreciate the condition of the community’- Participant FR2.

“..... the companies try to assess local community impact and how to deal with it..... carrying out proper assessment of the needs of affected communities before drawing up GMOUs is important”- Participant FR5.

In summary, it can be deduced from the responses that most of the respondents agree that there are varieties of factors affecting the level of CSR practiced by firms in the NDR. According to participants, it is expected that CSR implementations would be more effective if there are; **well established CSR rules and guidelines, mandatory CSR Act, adequate CSR projects budget and annual reporting, monitoring and appropriate sanctions for defaulting firms and objective environmental impact assessment.**

8.3.5 Local Community Issues

The respondents were asked to assess the level of CSR awareness and the effective CSR practice of firms in the NDR. Some of the respondents agree that **there is CSR awareness, but it is still rather poor amongst the host communities**. The respondents also identified various local communities' issues such as **poverty, insecurity, unemployment, youth's restiveness, corruption, terrain, and traditional beliefs** as critical factors responsible for the ineffective practice of CSR in the region. The following extracts are comments from the respondents:

"..... CSR is a concept that is relatively new in Nigeria..... only recently has there been some level of awareness of companies practicing CSR..... the MNOCs take advantage of the level of awareness of the people, in the sense that they can and have been used by the firms against their communities in achieving their selfish motives"- Participant CS5.

"..... there is still lack of awareness regarding CSR in the region, MNOCs try to let indigenes know what they are doing that will benefit them.....so there is room for improvement in CSR practice in the NDR"- Participant FR3.

".....initially, companies would come, drill, get the oil then go away. Thanks to agitations such as the Ogoni crisis and the rest of them, the awareness improved, then reactively MNOCs started doing CSR as a survival means because they will not survive if they do not do it" - Participant GR1.

Also, some of the respondents who agreed that **poverty** is a crucial factor militating against effective CSR practice in the region commented as follows:

".....the poverty rate in the region is another problem.... the communities, most times, prefer the cash because of the level of poverty"- Participant LC3.

".....if you visit some local communities in the NDR, you will notice almost immediately that poverty is a major challenge. People rely on subsistent farming, fishing and timber lumbering, and oil exploration activities are greatly affecting these activities"- Participant CS5.

Commenting further on poverty as a critical factor that is related to the level of effective CSR practice in the host communities, most of the respondents agreed that some other factors such as; **insecurity, militancy, kidnapping, unemployment, youth's restiveness** and all manner of vices carried out by youths are also **off-shoots of poverty**. They commented thus:

“..... poverty level is alarmingly high in the region, so you cannot rule out criminality. Majority of the youths are idle, the poverty level force many youths into criminal activities”- Participant LC2.

“..... insecurity is largely an off-shoot of poverty and unemployment. When there is high unemployment rate amongst the youths, the chances are that some may resort to restiveness. In the case where they feel cheated, then there will always be violent friction between interested parties which is now being translated into the form of insecurity” – Participant GR3.

However, some respondents agreed that to **help cushion the insecurity, youth’s restiveness** and all manner of vices that hinder effective CSR practice in the host communities, firms should **engage in education and re-orientation, provide workforce development and capacity building opportunities**. The following are extracts of their comments:

“..... there should be reorientation of the local community leaders and member, on the essence of CSR, not putting personal gains and greed before the interest of the communities. Also, enlightenment to inform the people about happenings in their communities”- Participant CS3.

“.....skill acquisition centers should be established to empower the people in the region whose sources of income has been taken away due to the activities of the firms. Skills developed by these people can be channeled into other aspects which can also be a source of income for the economy”- Participant CS4.

To buttress their earlier position, some of the respondents explained that although some firms carry out some workforce development and capacity building in the region, there is **need for all firms to see and accept to do things differently and better**. Their comments are stated below:

“.....on workforce development and capacity building, we take nominated people from the communities and train them so that in case there are projects to be embarked upon by MNOCs they do not need to go outside and bring the needed workforce”- Participant CS2.

“.....most of the companies in this area partake in skill acquisition..... provide education and training for people to be self-employed or employable.....designing and introducing business schemes for the host communities, to help engage those whose livelihood through farming and fishing has been taken away” – Participant GR1.

Another critical factor that respondents were asked to comment on is **corruption**, which the majority of them agree has impacted CSR effectiveness negatively. Also, they opted that **corruption can either be as a result of greed or sabotage**, from the firms or community leaders, causing a lack of trust in the host communities. The following are extracts of their comments:

".... corruption comes across different levels and strata of society. For local communities, MNOCs and even government officials, the scourge of corruption is a major challenge in CSR implementation"- Participant LC1.

".....there are community leaders who prefer that the projects signed for execution be monetized. Also, some chiefs and community leaders rather opt for a cash award than providing durable projects that would stand the test of time"- Participant FR4.

Also, most respondents agreed that some corrupt chiefs and community leaders connive with firms who are interested in the practice of '**divide and rule mechanism**' to short change their community's expectations thereby causing lack of mutual trust in the communities. These are some of the extracts from their responses:

"..... in blaming the MNOCs, some of them believe in being part of the 'divide and rule' policy. They discuss with some leaders of the communities and use them to turn against other members of the community and this results to conflict and unrest"- Participant GR3.

"..... the companies sometimes apply some divide and rule strategy, by trying to turn the CDC members against the chiefs, leading to lack of trust..... and the youths, on the other hand, rise against the CDC members, which in turn leads to mutual betrayal - Participant LC2.

Some respondents emphasized on the **lack of trusts** amongst representatives of communities, their community members and the MNOCs, on providing the CSR-related projects and activities expected from them to operate in their communities. Below are some of their responses:

".....the community members have long stopped trusting the firms, that is why the practice of what can be seen as CSR in the Niger Delta involves drafting an agreement (GMOU) between the community members and the firms"- Participant CS5.

“.....lack of trust amongst the community members is one of the biggest issues. The community has to nominate people to represent them at assessment and negotiation meetings, even the people nominated are not trusted and negotiate selfishly for themselves”- Participant FR2.

Similarly, respondents who identified **terrain** and **traditional beliefs** as factors that hinder effective CSR practice in the region commented as follows:

“.....the region has a difficult terrain, and that makes it even difficult for development to take place. Some companies have used this difficult challenge as an excuse for not reaching some remote areas to extend their CSR activities”- Participant CS3.

“.....In the NDR, as soon as a project is sited in a particular community, you see people trying to erect shrines in their lands..... they want their gods to be appeased, and to appease the gods means paying them money to relocate their shrines”- Participant LC5.

In summary, from the responses recorded, while there is some level of CSR awareness in the NDR, a lot of local community issues has continued to plague the practice of effective CSR in the region. Based on the respondents' comments, engaging the host communities with education, re-orientation and providing adequate empowerment schemes and capacity building opportunities would address these local community issues which mostly are offshoots of poverty, greed and sabotage.

8.3.6 Health Care Issues

The responses to this theme indicate that many of the respondents across all participant groups agreed that the host communities are faced with many health hazards resulting from oil exploratory activities by firms in the region. The following are extracts from some responses:

“..... many people are dying in the region and the life expectancy of people these days is very short. There are so much health hazards coupled with the economic challenges that follow the degraded environment”- Participant GR3.

“..... there are health dangers and challenges from all their activities because oil exploration brings about emission and effluent discharge into rivers”- Participant LC4.

Also, some respondents expressed concern about ***the communities' low health schemes programs and medical facilities***. Furthermore, the respondents agree ***that firms do not protect the environment to ensure healthy living conditions for the people***. The respondents also highlighted ***issues of proper cleanup of spillages*** and carrying out of remediation works. They commented as follows:

".....even in times of environmental hazards the companies are still not responding well, as cases of oil spillages that have damaged our environments remain uncleaned several years after the occurrence of such spillages"- Participant LC3.

".....oil company workers came for the clean-up, but it was not done properly, so we invited them back to do a proper clean-up of the damages done in that host community due to oil spillages"- Participant GR3.

However, another respondent from the **FR** group articulated that it is not bad news all through, that in the organization where he works, healthcare facilities are provided, especially for the elderly, as well as the distribution of medication facilities, such as malaria drugs to riverine communities prone to mosquitos. Below is the extract from his response:

".....in the area of health, health centers are provided for the old people in the community since they are vulnerable groups..... we do distribute medication, such as malaria drugs because as a riverine area, the people are prone to mosquito bites"- Participant FR4.

In summary, from the responses, the majority of the respondents agree that there are health dangers and challenges in the host communities resulting from firms' activities in the NDR. It is expected that firms would provide health schemes programs, clean the environment and do some remediation work. More so, if they are extracting so much from society and hazards are befalling the people. They also have to clean up these hazards and protect the environment for the healthy living of the people.

8.3.7 CSR Ethical Issues

The respondents, mostly from categories CS, LC and GR, to avoid biased responses were asked to describe the practice of CSR by Firms operating in the NDR, particularly as it relates to ethical issues and responsibilities. ***The responses to the question indicate that firms CSR practice in the***

region is unethical, with no clearly defined ethical codes and mandatory CSR ethical guidelines.

The respondents articulated that firms in the NDR are not ethical in their actions. Ethic, which is about fairness, justice and good conduct (Schroeder et al., 2019), is absent in their practice in the region. Their comments are as stated hereunder:

“..... ask me if the firms operating in the NDR are ethical in their practice and in carrying out their CSR, and I would say No..... firms, especially the MNOCs carry out their activities while neglecting the negative effect on the people of this region..... The level of oil spillages that has occurred shows that these firms do not have good ethical structures”- Participant CS5.

“..... one other area that exposes how unethical they are in their practices is how long it takes for oil spills to be attended to and how the clean-ups are carried out”- Participant LC2.

However, one of the respondents from the GR category disagrees that firms are entirely unethical in their practice, especially in the case of oil spillage. He commented:

“..... in the event of oil spillages, these reps liaise with the companies to ensure they take immediate steps to stop the leakage by clamping the burst pipes, and in some cases, they also replace the old pipes. The government ensures the companies provide some relief materials such as foodstuff, medicines, drinking water, and some other general supplies”. - Participant GR1.

While recognizing that accidents do occur in the course of business operations, the respondents agree that ***CSR practice in the NDR is not ethical due to lack of mandatory guidelines and well-defined CSR ethical codes.*** In all, most of the respondents expect that CSR ethical practices in the region would be well defined, made mandatory with sanctions and follow an acceptable timeline for remediation. The following are some of the extracts from their responses:

“..... we are a developing country, and the only way such a concept can be effectively practiced is to make it mandatory and not voluntary like in other western countries where the system works, and the government provides the facilities and services needed”- Participant CS5.

“..... there are no guidelines and issues of ethics are difficult to monitor. No proper procedure that is known to communities on how to respond to environmental hazards..... we look forward to a guideline that will streamline the way CSR is done here.”- Participant LC3.

As indicated from the respondents' extracts above, there is much to be done regarding the ethical practice of CSR in the NDR, since there are no standards or guidelines with which companies' actions can be measured.

8.3.8 CSR License to Operate

The respondents were asked to state their views regarding how firms use social license to operate in advancing their CSR activities in the NDR. From the responses, a respondent explained that firms in the NDR are given the license to operate, and this license is categorized into two, the legal and social license. His comments were recorded thus:

"..... The license to operate issued to companies is categorized into two, the legal license and the social license. A legal license is the one gotten from the authorities in Abuja, the federal capital of Nigeria, while social license is gotten from the people." – Participant CS1.

Also, from a similar perspective, the majority of respondents agree regarding the effective nature of the social license from the people, arguing that it is what makes firms gain the trust of the host communities. Furthermore, the respondents opined that firms could not survive without engaging in CSR, as ***the social license is closely tied to how socially responsible a firm is***. In their opinion, the communities will come down on the firms if they fail to practice some CSR. Below are some of the extracts from their responses:

".....sometimes too the companies in the NDR just want to appear good in the public eye, and they engage in some level of philanthropic or CSR activities. Furthermore, I would say most of the firms do or attempt to behave socially responsible"-Participant CS3.

".....CSR practice by firms can be effective because the companies do not want any bad publicity; they are always careful to avoid negative reports about them. They know the consequences of any negative news that could lead to a bad image for the company"- Participant GR1.

However, some respondents expressed concern that most firms abuse the social license. They mentioned the case of the Ogoni land crisis, discussed in section 2.3.1, as an example which led to social license withdrawal by the host community. Some of their comments include:

“.....I might not be right to rate all the firms operating in the region the same, but to the best of my knowledge, most of them abuse the rights and social license they have been given by the people of the local communities to operate”- Participant CS4.

“.....in Ogoni land, for instance, we are aware of the present situation of withdrawal of the social license by the people and no oil activities taking place because of the major oil spillage that has affected this very community”- Participant GR4.

In summary, it can be inferred from the responses, that most of the respondents agree that the social license from the people make firms more responsible because if they are irresponsible, they will lose the trust of the host communities and their social license will be withdrawn.

8.3.9 CSR Context

A review of the responses suggests that the majority of the respondents agree that ***each region of the country is particularly unique***. Therefore, the contextual attributes of the NDR should be considered in CSR practice. In view of this, the respondents agree that ***firms in the NDR should identify most impactful areas of the communities’ needs based on the unique features of the region***, to close the economic gap and improve the level of development in the region. The following are some of the extracts from their responses:

“.....consider the context of the country to know how to practice CSR in Nigeria.....each region of the country is peculiar.....the case of the NDR is very complicated and peculiar”- Participant CS4.

“.....companies should practice CSR based on the peculiarity of the environment- on a need to do basis, to implement a project you are supposed to carry out an Environmental Impact Assessment, which translates to companies’ CSR”- Participant FR1.

Also, two respondents expressed concern that ***MNOs in the NDR ignore all the rules they adhere to within the western world when operating in Nigeria***. Thus, not caring about the ‘greenhouse effect’ and most times, the region gets less CSR practice from firms operating in Nigeria, compared to when the same companies operate in different parts of the world. Their comments below reflect this assertion:

“..... what the people get in the form of CSR in this region is usually less than what would have been if those same companies were operating in different parts of the world”- Participant GR1.

“.....it could be the issue of context, but in the western world where most of these MNOs have their headquarters, they operate green. However, they throw all those rules and regulation in the wind when operating in Nigeria.....rules that are practiced in their home countries should also be applicable in the host countries”- Participant CS5.

Excerpts from the participants' responses indicate that the NDR is a unique region like any other region in Nigeria. It is therefore expected that firms operating in the region would consider the region's peculiarity, and most importantly, carry out need assessments for their projects, to close the economic gap and improve the level of development in the region.

8.3.10 Human Rights and Safety

The respondents were asked to explain the practice of CSR by firms operating in the NDR, as it relates to human rights and safety. The responses reveals that quite a number of the *interview participants scored firms' handling of human rights and safety issues, below average*. They expressed concerns about *most of the host communities not having basic health amenities* and expected that firms operating in the region would provide social infrastructures to the host communities. Some of the respondents commented:

“.....when they pollute our rivers in the rural Niger delta areas, and do not provide an adequate alternative source of water for the people, there could be an outbreak of cholera and other diseases”- Participant LC1.

“..... In some communities where most of these firms have been operating for over 20years, you will be surprised to see how appalling these communities are till date, no signs of improvement but rather degradation - no access road, no portable drinking water, nor electricity. This is an abuse on human rights and lack of proactive and reactive CSR practice”- Participant GR3.

However, one of the respondents disagreed with the views of the majority and articulated that firms in the region do provide basic amenities to some communities. He commented thus:

“.....in some communities, firms provide social infrastructures such as building roads and other amenities. In Bonny, for instance, immediate host communities enjoy 24hrs light almost, except for isolated cases of outages. It is unique in its sense because it is not like the others..... they have a program called Bonny Utility Companies (BUC) which takes care of power”- Participant FR1.

From the responses, there is a consensus by the majority of the respondents that human rights and safety records of firms in the NDR are not commendable. Firms in the NDR have not done enough to ensure adequate level of human rights and the safety of the host communities. It is expected that firms would step up in taking human rights and safety issues of their host communities more seriously by providing basic amenities and social infrastructures in the region.

The section that follows discuss the thematic categorization of all the research findings obtained based on the 10 identified themes as presented in the preceding sections. As earlier mentioned, the thematic categories are created based on the three main research questions developed to guide the research process and the research phenomenon – CSR ethics. Findings as identified above, provide answers to the research questions and grouped under each thematic category.

8.4 *Structural Description and Analysis of Findings according to Thematic Categories.*

In this section, further analysis of responses by individual participants according to thematic categorization is presented in tabular format. Four thematic categories are created based on the research questions and analyzed by the responses from each participant of the four different interview participants' groups (*LC, CS, FR and GR*) using numbers to indicate agreement to each identified themes under each thematic category (see Appendix 10). According to Maxwell (2010:481) "the use of numbers in qualitative research is a legitimate and valuable strategy for qualitative researchers, when it is used as a complement to an overall process orientation to the research". Furthermore, Maxwell (2010) stated that the use of numbers in such situations does not make the study mixed methods. Similarly, Chivanga (2016), opined that the use of numbers in qualitative research does not matter, provided qualitative research methodology logic is followed and not misrepresented with quantitative or mixed methodology. Therefore, it is in this line of thought that the thematic categorization charts presented below are developed to clearly show the position of participants in each category on the identified themes. The indices presented are further summarized in sections 8.4.1 to 8.4.4, to strengthen the results of the data analysis

Table 7 - Thematic Categorization of Local Community Participants' Responses

Thematic Categories / Constituents		No. of participants to offer this Experience out of a total of 5				
Thematic Category 1: Current Status of CSR practice by Firms in the Niger Delta Region						
	Total	LC1	LC2	LC3	LC4	LC5
Poor level of CSR practice	5	1	1	1	1	1
Most Firms are not socially responsible	5	1	1	1	1	1
Government neglect & failures affect CSR	3	1	0	0	1	1
Lack of active involvement of local communities	5	1	1	1	1	1
Unregulated CSR practice	3	0	1	0	1	1
Haphazard reporting of CSR	5	1	1	1	1	1
Adoption of reactional approach	3	1	1	1	0	0
Search for legitimacy through social license	3	1	1	0	1	0
Thematic Category 2: Challenges to effective CSR practice						
Lack of proper CSR awareness	4	1	1	0	1	1
Poverty	4	1	1	1	1	0
High rate of insecurity	4	1	1	1	0	1
High unemployment rate	2	0	1	0	0	1
Youths’ restiveness is rampant	3	1	0	1	1	0
Corruption is encouraged amongst communities	5	1	1	1	1	1
Difficult terrain of the Niger Delta	2	0	1	1	0	0
Traditional beliefs	2	0	0	1	0	1
Less involvement of local communities in CSR	5	1	1	1	1	1

Unsustainable CSR approach	2	0	1	0	0	1
Perceived Government Neglect	3	0	0	1	1	1
Absence of monitoring mechanism	3	0	1	1	1	0
Poor implementation of GMOUs	4	1	1	1	0	1
Inadequate CSR budgetary provisions	4	1	1	1	1	0
Thematic category 3: Poor CSR Ethical Adherence among companies						
No defined ethical codes leading to unethical conduct by firms	4	1	1	1	1	0
Environmental degradation & pollution issues not promptly addressed	5	1	1	1	1	1
Increased healthcare challenges in the region	4	1	1	0	1	1
CSR efforts by firms are legitimacy-driven	2	0	0	1	0	1
Means of Livelihood negatively affected by firms' operations	5	1	1	1	1	1
Thematic Category 4: Relevant Characteristics of effective CSR Guideline for Nigeria						
Use of defined code of conduct for reporting CSR	5	1	1	1	1	1
Reporting based on timelines	3	1	0	0	1	1
CSR practice is mandatory for firms	5	1	1	1	1	1
CSR Practice is embedded in GMOU with host communities	4	1	1	1	0	1
CSR Practice is strengthened with accountability and transparency indices	4	1	1	1	0	1
Effective CSR guideline is pro-active	3	1	1	1	0	0
Sustainability plan and measurable impact	2	1	1	0	0	0
CSR practice based on Equitable spread of programs	3	1	0	1	0	1

Table 8 - Thematic Categorization of Civil Society Participants' Responses

Thematic Categories / Constituents		No. of participants to offer this Experience out of a total of 5				
Thematic Category 1: Current Status of CSR practice by Firms in the Niger Delta region						
	Total	CS1	CS2	CS3	CS4	CS5
Poor level of CSR practice	5	1	1	1	1	1
Most Firms are not socially responsible	4	1	1	0	1	1
Government neglect & failures affect CSR	3	0	1	1	1	0
Lack of active involvement of local communities	3	1	1	0	0	1
Unregulated CSR practice	4	1	1	1	1	0
Haphazard reporting of CSR	3	1	1	0	1	0
Adoption of reactional approach	3	1	1	0	0	1
Search for legitimacy through social license	3	1	0	1	1	0
Thematic Category 2: Challenges to effective CSR practice						
Lack of proper CSR awareness	4	1	1	0	1	1
High rate of insecurity	4	1	1	1	0	1
High unemployment rate	4	1	1	0	1	1
Youths’ restiveness is rampant	2	0	1	1	0	0
Corruption is encouraged amongst communities	5	1	1	1	1	1
Difficult terrain of the Niger Delta	2	0	0	1	1	0
Traditional beliefs	3	0	0	1	1	1
Less involvement of local communities in CSR	3	1	1	0	0	1
Unsustainable CSR approach	3	1	0	0	1	1

Perceived Government Neglect	4	1	1	0	1	1
Absence of monitoring mechanism	4	1	1	1	0	1
Poor implementation of GMOUs	4	1	1	1	0	1
Inadequate CSR budgetary provisions	2	1	0	0	0	1
Thematic category 3: Poor CSR Ethical Adherence among companies						
No defined ethical codes leading to unethical conduct by firms	3	1	0	1	0	1
Environmental degradation & pollution issues not promptly addressed	5	1	1	1	1	1
Increased healthcare challenges in the region	4	1	1	0	1	1
CSR efforts by firms are legitimacy-driven	1	0	0	0	0	1
Means of Livelihood negatively affected by Firms' operations.	4	1	1	1	0	1
Thematic Category 4: Relevant Characteristics of effective CSR Guideline for Nigeria						
Use of defined code of conduct for reporting CSR	5	1	1	1	1	1
Reporting based on timelines	2	1	0	0	0	1
CSR practice is mandatory for firms	5	1	1	1	1	1
CSR Practice is embedded in GMOU with host communities	4	1	1	1	0	1
CSR Practice is strengthened with accountability and transparency indices	2	1	0	0	0	1
Effective CSR guideline is pro-active	3	1	1	0	0	1
Sustainability plan and measurable impact	2	1	1	0	0	0
CSR practice based on Equitable spread of programs	3	1	1	1	0	0

Table 9 - Thematic Categorization of Firm Participants' Responses

Thematic Categories / Constituents		No. of participants to offer this Experience out of a total of 5				
Thematic Category 1: Current Status of CSR practice by Firms in the Niger Delta region						
	Total	FR1	FR2	FR3	FR4	FR5
Poor level of CSR practice	4	1	1	0	1	1
Most Firms are not socially responsible	4	1	1	1	0	1
Government neglect & failures affect CSR	3	1	1	1	0	0
Lack of active involvement of local communities	3	0	1	1	1	0
Unregulated CSR practice	4	1	1	1	0	1
Haphazard reporting of CSR	3	1	1	0	1	0
Adoption of reactional approach	3	1	0	0	1	1
Search for legitimacy through social license	3	1	1	0	1	0
Thematic Category 2: Challenges to effective CSR practice						
Lack of proper CSR awareness	4	1	0	1	1	1
Poverty	2	0	0	1	0	1
High rate of insecurity	4	0	1	1	1	1
High unemployment rate	3	1	0	1	1	0
Youths restiveness is rampant	4	0	1	1	1	1
Corruption is encouraged amongst communities	4	0	1	1	1	1
Difficult terrain of the Niger Delta	3	0	1	1	0	1
Traditional beliefs	1	0	1	0	0	0
Less involvement of local communities in CSR	3	0	1	1	1	0
Unsustainable CSR approach	3	1	1	0	1	0

Perceived Government Neglect	3	0	0	1	1	1
Absence of monitoring mechanism	3	0	1	1	1	0
Poor implementation of GMOUs	4	1	1	0	1	1
Inadequate CSR budgetary provisions	4	1	0	1	1	1
Thematic category 3: Poor CSR Ethical Adherence among companies						
No defined ethical codes leading to unethical conduct by firms	4	0	1	1	1	1
Environmental degradation & pollution issues not promptly addressed	5	1	1	1	1	1
Increased healthcare challenges in the region	3	1	1	1	0	0
CSR efforts by firms are legitimacy-driven	1	0	1	0	0	0
Means of Livelihood negatively affected by Firms' operations	5	1	1	1	1	1
Thematic Category 4: Relevant Characteristics of effective CSR Guideline for Nigeria						
Use of defined code of conduct for reporting CSR	4	0	1	1	1	1
Reporting based on timelines	3	1	0	1	1	0
CSR practice is mandatory for firms	5	1	1	1	1	1
CSR Practice is embedded in GMOU with host communities	4	1	1	0	1	1
CSR Practice is strengthened with accountability and transparency indices	4	1	0	1	1	1
Effective CSR guideline is pro-active	3	1	0	0	1	1
Sustainability plan and measurable impact	4	1	1	0	1	1
CSR practice based on Equitable spread of programs	2	1	0	1	0	0

Table 10 - Thematic Categorization of Government Participants' Responses

Thematic Categories / Constituents			No. of participants to offer this Experience out of a total of 5			
Thematic Category 1: Current Status of CSR practice by Firms in the Niger Delta region						
	Total	GR1	GR2	GR3	GR4	GR5
Poor level of CSR practice	4	1	1	1	1	0
Most Firms are not socially responsible	3	1	1	0	0	1
Government neglect & failures affect CSR	4	0	1	1	1	1
Lack of active involvement of local communities	4	1	1	0	1	1
Unregulated CSR practice	4	0	1	1	1	1
Haphazard reporting of CSR	3	1	1	0	0	1
Adoption of reactional approach	3	0	1	0	1	1
Search for legitimacy through social license	4	1	0	1	1	1
Thematic Category 2: Challenges to effective CSR practice						
Lack of proper CSR awareness	3	1	1	1	0	0
Poverty	3	0	1	1	1	0
High rate of insecurity	5	1	1	1	1	1
High unemployment rate	4	0	1	1	1	1
Youths’ restiveness is rampant	2	0	1	1	0	0
Corruption is encouraged amongst communities	4	1	1	1	1	0
Difficult terrain of the Niger Delta	3	1	1	0	1	0
Traditional beliefs	2	1	1	0	0	0
Less involvement of local communities in CSR	4	1	1	0	1	1
Unsustainable CSR approach	3	1	0	0	1	1

Perceived Government neglect	2	0	0	1	1	0
Absence of monitoring mechanism	4	1	1	1	0	1
Poor implementation of GMOUs	3	0	1	0	1	1
Inadequate CSR budgetary provisions	3	1	1	1	0	0
Thematic category 3: Poor CSR Ethical Adherence among companies						
No defined ethical codes leading to unethical conduct by firms	3	1	1	1	0	0
Environmental degradation & pollution issues not promptly addressed	4	1	1	1	1	0
Increased healthcare challenges in the region	4	1	1	1	1	0
CSR efforts by firms are legitimacy-driven	3	1	1	0	0	1
Means of Livelihood negatively affected by Firms' operations	5	1	1	1	1	1
Thematic Category 4: Relevant Characteristics of effective CSR Guideline for Nigeria						
Use of defined code of conduct for reporting CSR	3	1	1	1	0	0
Reporting based on timelines	2	1	0	0	1	0
CSR practice is mandatory for firms	3	1	0	1	0	1
CSR Practice is embedded in GMOU with host communities	5	1	1	1	1	1
CSR Practice is strengthened with accountability and transparency indices	3	1	1	1	0	0
Effective CSR guideline is pro-active	3	1	1	1	0	0
Sustainability plan and measurable impact	3	1	1	0	1	0
CSR practice based on Equitable spread of programs	3	1	1	1	0	0

In the sections that follow, a critical analysis of percentage relation of the participants' responses to the identified themes is conducted to determine participants position and answers to the three main research questions highlighted in section 8.1. The analysis of participants' responses in the various thematic categories, is considered in the structural description of the research focus, which is to determine the ethical imperative of CSR practice and disclosure by firms in the context of the Niger Delta swamplands, in order to develop an ethical CSR guideline for improved CSR practice and disclosure in the NDR. The thematic analysis conducted for this research allows the researcher to identify and articulate manifest themes and other vital attributes from participants' responses that are relevant to the study phenomenon. In all, four thematic categories emerged from this process, which followed interviewing 20 participants, transcribing of interviews into text transcripts, labelling and coding, and analysis of the data. The four thematic categories are presented below.

8.4.1 Thematic Category 1: Current Status of CSR practice by Firms in the NDR.

This thematic category addresses research question 1 of the study, which states thus: ***To what extent do firms operating in Nigeria's Delta Swampland respond to CSR ethical conduct?***

However, it is important to establish the level of CSR being practiced by firms in the region before determining CSR ethical conduct of the firms. From the thematic analysis conducted, eight themes emerged, describing the current status of CSR in the NDR, which constituting part of the answer to research question 1. The identified themes presented in Table 11 below is a summary of assessment from the viewpoint of all 20 interview participants, as presented in Tables 7 - 10 above. The number of research participants who concurred to the identified themes is further converted to percentages as illustrated below, to clearly show the position of all the interview participants regarding the current status of CSR practice in the NDR.

According to the Table presented below, an average of 70% of the research participants confirmed the existence of the identified themes, which describes the current status of CSR practice in the NDR. According to the findings, as further discussed and elucidated in the sub-section that follows, the level of CSR practice in the NDR is poor, unregulated and reported haphazardly as a result of government neglect (Ijaiya, 2014).

Table 11- Thematic Category 1: Current Status of CSR practice by Firms in the NDR

Themes/ Constituents	No of Participants to offer this Experience	Percentage (%) of Participants to offer this Experience
Poor Level of CSR Practice	18	90%
Most Firms are not socially responsible	16	80%
Government neglect and Failure affect CSR	13	65%
Lack of active involvement of local communities	15	75%
Unregulated CSR practice	15	75%
Haphazard reporting of CSR practice	14	70%
Adoption of reactional approach	12	60%
Search for legitimacy through social license	13	65%

8.4.1.1 Discussion on Findings for Thematic Category 1

As earlier stated, the first research question – ***what extent firms operating in Nigeria’s Delta Swampland respond to CSR ethical conduct***, is answered by findings from Thematic Category 1. Accordingly, the semi-structured interviews conducted and analyzed reveal findings (see Table 11) that highlight the state of CSR practice of firms in the region. A more detailed discussion of these obtained findings in view of research question 1, is therefore, the focus of this section. As presented in Table 11 above, it is evident that nearly all the participants (18 out of 20) across the various stakeholders agree that ***the level of CSR practice by firms in the NDR is poor***. Also, 80% of the participants suggested that ***most firms operating in the NDR are not socially responsible***. The interviews also reveal that ***government neglect and failures*** affect social and environmental issues in Nigeria. Literary evidence (e.g., Uzoma and Mgbemena, 2015) previously discussed in section 2.3, supports the findings of this thematic category listed in Table 11 above. Several participants response imply that until and unless the government show specific interest in being socially responsible, the clamor for improved CSR practice as a stop-gap for socio-economic development and sustainability remains a mirage. Also, according to some participant, firms are meant to compliment the efforts of government through CSR practice and not to take over full responsibility of providing social services to its citizens.

The majority of the participants blamed the poor state of CSR practice in the region on **a lack of active involvement of the local communities** by firms. As discussed in section 2.3, Chilwalo (2016) revealed that the needs of local residents regarding CSR have remained unheeded by firms. Furthermore, as also previously discussed, studies by scholars such as Idemudia (2009) and Ayalew (2018), provide evidence that local communities are not carried along in CSR practice by firms. Moreover, Enuoh and Eneh (2015), concludes that CSR initiatives cannot be successful without a proper needs assessment being conducted by the affected stakeholders whose interests ought to be protected. These studies support the findings of this research - **that active CSR involvement of local communities in developing countries is lacking, and this has implications for ownership of programs imposed on them by operating firms**. Moreover, If the locals are unhappy as a result of neglect by both the government and the firms, then there is a high likelihood of sabotage e.g., vandalization of oil pipelines as suggested by some participants. These views are backed by literary evidence, such as Adewole (2018), whose study on Shell's CSR practices in the NDR highlighted the danger and the attendant frustrations that are sure to erupt when companies deliberately handle CSR initiatives without eliciting required involvement and supports of critical stakeholders. For example, firms involving host communities based on standard ownership model by making them part of the CSR planning and decision, towards achieving sustainable CSR practices.

Another finding that emerged from the analysis regarding the current state of CSR practice in the NDR is the **unregulated nature of CSR practice**. As indicated in Table 11 above, seventy-five percent (75%) of the participants (15 out of 20) supported this position which is similar to the study findings by Ite et al. (2013), discussed in section 2.3. Moreover, according to Ihugba (2012) and Bello (2012), as discussed in section 1.1, when CSR activities are not regulated, its practice and choice of activities are not only voluntary but also discretionary, with a high tendency for increased unethical conduct by firms.

Furthermore, in respect of the finding as revealed from the analysis, thus - **search for legitimacy through the social license to operate**, thirteen out of the twenty participants see this quest as the reason firms' attempt at practicing the present level of CSR in the NDR. This aspect of thematic category 1 conforms with literary evidence in studies by Brown and Forster (2013) and Wang et al. (2017), that most firms engage in CSR to earn trust from their consumers and also to improve their image. In addition, respondents also articulated that **unregulated CSR practice invariably**

leads to haphazard reporting and the adoption of a reactionary approach to CSR issues as illustrated in Figure 16 under section 6.4.2.2, and revealed by findings corroborated with the verbatim quotes of participants, CS5 and LC2 presented under 8.3.1. The poor rating of CSR practice as expressed by the majority of participants is also supported by literary evidence such as Kuye et al. (2013), discussed in section 6.6.1, that governments in Nigeria seem to be paying lip service to local communities in the NDR and other stakeholder, regarding their support of CSR practice in the region.

However, while all representative of local communities (LC) and civil societies (CS) berated firms' poor level of CSR practice, two representatives - one from firms (FR) and the other representing government (GR) groups, absolved the MNOCs of full blame for the region's CSR woes (see Tables 7 to 10). Also, as indicated in Tables 7-10, over two-thirds of all the participants across the stakeholders' groups agree on the reasons they believe have accounted for the poor state of CSR in the NDR. Furthermore, from the results of the thematic analysis, which reveals the unimpressive state of CSR practice by firms, several factors also emerged as challenges to effective CSR practice in the NDR. These are related to thematic category 2 presented in Table 12, as progressed in the next section and discussed further in the sub-section that follows.

8.4.2 Thematic Category 2: Challenges to Effective CSR practice by Firms in the NDR

This thematic category addresses research question 2 of the study, which states thus: ***What are the key factors that impact the practice of CSR in Nigeria's Delta swamplands?*** From the thematic analysis conducted, fourteen (14) themes emerged as constituting the answer to research question 2. These themes, which highlights the challenges that impact effective CSR practice by firms in the NDR from the viewpoint of all twenty (20) interviewed participants as illustrated in Tables 7 - 10 above, are presented in percentage format in Table 12 below.

In summary, an average of 65% of the research participants confirmed the existence of the identified themes, which signifies the challenges or factors that impact effective practice of CSR in the NDR. According to these findings, which are crucial to achieving the research aim, some of the identified challenges impacting effective CSR practice in the NDR include: ***poor CSR awareness, poverty, insecurity, corruption, difficult terrain, and government neglect***. While firms in the NDR face the identified challenges presented in Table 12, findings revealed in Table 13 indicates that the existence of these challenges lead to poor CSR ethical adherence by firms in the region.

Further discussion on the identified challenges faced by firms practicing CSR in the NDR as outlined in Table 12 below is progressed in the subsection that follows.

Table 12 - Thematic Category 2 - Challenges to Effective CSR practice by Firms in the NDR

Themes / Constituents	No of Participants to offer this Experience	Percentage (%) of Participants to offer this Experience
Lack of proper CSR awareness	15	75%
Poverty	12	60%
High rate of Insecurity	17	85%
High unemployment rate	13	65%
Youth restiveness in rampant	11	55%
Corruption is encouraged amongst communities	18	90%
Difficult terrain of the Niger Delta Region	10	50%
Traditional Beliefs	08	40%
Less involvement of local communities in CSR	15	75%
Unsustainable CSR approach	11	55%
Perceived Government neglect	12	60%
Absence of monitoring mechanism	14	70%
Poor implementation of GMOUs	15	75%
Inadequate CSR budgetary provisions	13	65%

8.4.2.1 Discussion on Findings for Thematic Category 2

Thematic category 2 provides answers to research question 2 – ***what are the key factors that impact the practice of CSR in Nigeria's Delta swamplands***. Table 12 above presents several factors that impact CSR practice in the NDR, as identified by research participants across all four stakeholders' categories. According to 17 out of 20 respondents (85%), CSR practice in the NDR of Nigeria is impacted by the ***high rate of crime and insecurity in the NDR***. Also, 90% of the respondents attributed the ineffective practice of CSR to ***corruption***. Furthermore, the majority of the participants (75%) opined that companies use the divide-and-rule method as a way to shift blame away from themselves for ***non-implementation of CSR projects or programs on the***

GMOUs. Therefore, projects or schemes that would otherwise benefit the people of host communities ends up not being executed because of these immoral practices. This line of argument is also progressed by Ebiede (2011) and Agbibo (2012), as discussed in section 2.4.3, that firms' representatives encourage local communities to engage in diverse corrupt practices including the type commonly referred amongst the locals of the NDR as divide-and-rule. Also, some participants argue that other forms of corrupt practices thrive in the NDR, ranging from greed to collaboration with officials of firms and government representatives to undermine CSR practice. These revelations are strengthened by literary evidence such as Igbaekemen et al. (2014), who opined that corruption is an unethical behavior, counter to the accepted social norms and moral values which impacts development in Nigeria.

In developing societies, CSR as a discretionary practice is prone to corrupt tendencies by those who determine what programs to execute and those who are supposed to ensure that such projects are properly executed to meet intended goal (Lu et al., 2019). Moreover, this situation poses a challenge since Nigeria ***lacks monitoring mechanisms for CSR implementation***, as revealed by this study's findings presented in Table 12 above. Therefore, the set of CSR ethical guidelines, as envisioned to be developed from this study is intended to check the lapses and correct the weaknesses inherent in the current status of CSR practice in Nigeria as discussed in section 8.4.1.1 above. According to Costa (2008) and Raimi (2018), CSR codes of conduct may be an effective mechanism for integrating responsible economic practices, globally, against corruption in emerging markets and improve CSR practice in Nigeria.

Another finding in this thematic category is the issue of ***lack of proper CSR awareness*** in the region, as agreed by 15 out of the 20 participants (75%). Also in agreement, as discussed in section 3.4, is Ali et al. (2018) who states that lack of awareness and knowledge about CSR remains a major challenge in developing countries. While the level of CSR awareness in the NDR is generally regarded as low, activities such as youth agitations in the region are increasingly highlighting the need for firms to be more responsive to socio-economic and environmental issues. Furthermore, as earlier discussed in chapter 2 and implied by 55% of the participants, ***the lack of trust amongst members*** of the local communities as a result of greed, causes mutual suspicion with implications for disagreements and subsequent ***restiveness in the region***.

Restiveness in the region, especially amongst the youth, is enhanced by some other factors raised by participants across all stakeholders' categories, which includes ***poverty and unemployment in the NDR***. From Table 12 above, twelve of the twenty participants (60%) agree that the poverty level in the region is high, mainly due to the high rate of unemployment. These participants are unanimous in their views that in a society where poverty and unemployment pervade, the rate of crime and insecurity is also expected to be high. Findings of this study, such as high unemployment, abject poverty and environmental deprivation leads to restive youths of the NDR resulting to reactive actions such as kidnapping and pipeline vandalism, conform with the findings from other CSR literature such as Oviasuyi and Uwadiae (2010) and Ijaiya (2014), discussed in sections 2.3. These scholars opined that as a result of continuous neglect and deprivation, people of the NDR have resorted to exhibiting various forms of resistance. Some other findings as also identified by Enuoh and Inyang (2014), are the lack of effective planning and implementation of CSR by MNOCs and absence of a monitoring mechanism by government which are contributory factors to the crisis in the NDR.

According to findings gathered from the participants' responses (11 out of 20), another key factor that poses a challenge to effective CSR practice in the NDR is ***unsustainable CSR approach***. As presented in Table 12 above, 55% of the participants agree that unsustainable CSR approaches adopted by firms constitutes challenges to effective CSR practice in the NDR, such as ***haphazard and reactionary CSR practice and reporting***. Furthermore, according to the finding - "***communities' perception about the role of government***", as revealed under this thematic category 2, 60% of the total participants are of the view that companies operating in the NDR are closer to the people of the region, and therefore, provide the needs of the people more than the government. However, some of the participants from the government sector did not wholly share this view. They articulated that government is already overburdened by enormous responsibilities, and that firms have to provide social infrastructure in their host communities through CSR practice to augment government effort. On the other hand, the majority of participants from the LC, CS and FR groups who share the view that firms are closer to the local people than the government, also articulated that one of the outcomes of this perception is that youths from these communities who feel neglected by the government resort to self-help in their quest for 'survival' by engaging in kidnapping and vandalism. However, the consequence of such self-help tendencies is increased crime and insecurity in the region, as opined by Bribena (2019), discussed in section 2.4.2.

A significant thematic finding of this study is the use of GMOU by firms as a medium for effectively addressing the social, economic and environmental needs of local communities. The emergence of this finding prompted a further review of literature on CSR practice in Nigeria (e.g., Nzeadibe et al., 2015, Allen and Eze, 2019), as discussed in section 6.4.2.3, which revealed that the use of the GMOU creates some potential for a more embracing and improved CSR practice in the region. However, despite the promises that heralded the introduction of the GMOU - CSR model, there has been mixed reactions and outright reservations by some scholars (e.g., Okoro and Ejekumadu, 2018) as also expressed by interview participants alike, regarding its usefulness in filling the gaps in CSR practice in the region. That the GMOU, a practice which has become very popular amongst firms operating in the NDR, can be improved upon and further explored to enhance its full potential. However, 75% of the total participants who stated the factors that negatively affect CSR practice in the region articulated that despite the intended benefits of using the GMOU in CSR practice, ***poor implementation of GMOU agreements*** is still a major challenge.

A review of the literature confirmed the concerns of the majority of the participants regarding the shortcomings of the GMOU implementation in the NDR. For instance, studies by Egbon et al. (2018) and Okoro and Ejekumadu (2018) discussed in section 6.4.2.3, argued that despite the introduction of the new CSR model - GMOU, in the NDR, no remarkable changes have been recorded in CSR practice. These scholars attributed the low CSR improvement to the non-inclusion of the means to ensure ethical responsibility, accountability and transparency while using the GMOU framework. Moreover, some of the research participants contend that the GMOU model is just another form for firms to promote their business interest. However, due to the acceptability of the GMOU model amongst rural dwellers, some participants are of the view that if the right modalities for monitoring are put in place to ensure holistic implementation of GMOU agreements, CSR practice in the region is sure to receive a boost. Other relative issues of concern that can impact the GMOU for improved CSR practice in the NDR, as revealed under thematic category 2 above are the ***inadequacy of CSR budgetary provisions*** and ***absence of a monitoring mechanism*** to track CSR progress.

According to Ayalew (2018), as discussed earlier in section 3.4, a major factor, pivotal to this study, that hampers CSR activities in developing countries such as Nigeria, is the ***non-availability of clear CSR guidelines***. Moreover, as indicated in Table 12 above, 70% of the total research participants agreed that there are ***no monitoring mechanisms for CSR practice*** in Nigeria. This,

therefore, justifies the focus of this study which is aimed at developing a set of guidelines as a mechanism to help improve CSR practice and aid the ethical conduct of firms in the NDR.

Given the outlined challenges discussed in the preceding sections, it could be deduced that the practice of CSR is drastically being affected by the resultant unethical conduct of firms in the NDR. Therefore, the next section, based on the research findings, assess the CSR ethical compliance level of firms operating in the NDR.

8.4.3 Thematic Category 3: Poor CSR Ethical adherence amongst Firms in the NDR

This thematic category also provides an answer to research question 1 of the study, which states; ***To what extent do firms operating in Nigeria's Delta Swampland respond to CSR ethical conduct?*** From the thematic analysis conducted on responses of the interview participants, and considering the findings presented in Table 12, which highlight factors that impact effective CSR practice in the NDR, five themes emerged that signifies poor CSR ethical adherence amongst firms in the NDR. The result from the thematic analysis of this category highlights the focus of this study which is crucial to achieving the research aim. These themes/findings, as revealed in Table 13 below, is a summary of the assessment of all 20 interview participants' viewpoint, as illustrated in Tables 7 – 10.

In summary, thematic category 3 as presented in Table 13 shows that an average of 74% of the research participants confirmed through their response to the identified themes, that there is poor CSR ethical adherence amongst firms in the NDR, which provides the answer to research question 1. Therefore, having established that CSR ethical adherence by firms in the NDR is poor, a key aspect of this study is providing a solution to this identified research problem by developing a set of context-specific, ethical-driven guidelines for CSR practice in the NDR of Nigeria. While the previous section evaluates and discuss the challenges that create obstacles to effective CSR practice in the NDR, the sub-section that follows discuss and re-focuses on the identified research problem - ***poor CSR ethical adherence by firms operating in the NDR.***

Table 13 - Thematic Category 3: Poor CSR Ethical adherence amongst Firms in the NDR

Themes/Constituents	No of Participants to offer this Experience	Percentage (%) of Participants to offer this Experience
No defined ethical codes - leading to unethical conduct by firms	14	70%
Environmental degradation and Pollution issues not promptly addressed	19	95%
Increased healthcare challenges in the region	15	75%
CSR efforts by firms are legitimacy-driven	07	35%
Means of livelihood negatively affected	19	95%

8.4.3.1 Discussion on Findings for Thematic Category 3

This section, apart from answering research question 1, also discuss the research based on findings presented in Table 13 above. The effects of poor CSR ethical adherence, as discussed in section 3.8, have implications on socio-economic and environmental sustainability for stakeholders' groups such as local communities, on the one hand, and the operating firms on the other. Moreover, according to thematic category 3 presented in Table 13 above, the majority of respondents (14 out of 20) generally agree that there is unethical CSR conduct amongst firms operating in the NDR. The poor ethical response as revealed by the study findings manifest in the following forms; ***(i) no defined ethical codes of conduct, (ii) lack of prompt response to environmental degradation and pollution issues (iii) negative effect on means of livelihood of host communities.***

Furthermore, as previously discussed in section 6.4.2.1, literary evidence according to Khatun et al. (2015) identified the lack of defined ethical code of conduct as a precursor to unethical behaviour by firms in developing countries. Moreover, 70% of the total participants interviewed on this theme, as presented in Table 13 confirmed what extant literature already highlighted regarding the outcome of lack of ethical codes of conduct. Also, from the thematic categories presented, 95% of the participants articulated those issues of oil ***spillages and other similar occurrences constitute a major environmental challenge*** resulting from poor ethical response by

firms operating in the oil-rich and highly contaminated region. Scholars, such as Egbegbulem et al. (2013) and Ejiba et al. (2016), as discussed in chapters 1 and 2, corroborated this findings.

As revealed in Tables 13 above, all the participants except one GR representative (i.e., 19 out of 20), articulated that ***environmental degradation and pollution issues are not promptly addressed*** and has therefore resulted to the ***increased healthcare challenges*** in the region. This, according to these respondents, has also ***negatively affected the means of livelihood*** amongst the people of the region who are predominantly involved in fishing and farming. Furthermore, over two-thirds of the participants attributed the poor CSR ethical adherence of firms in the region to the non-availability of ethical codes of conduct to guide firms' activities.

According to these respondents, CSR practice and disclosure by businesses is driven by responses to regulations and cognitive pressures, such as cultural values that help people understand and interpret the practice correctly (Khan et al., 2018). Since philanthropic initiatives and corporate donations for social issues is also seen as standard CSR practices in Nigeria (Raimi, 2018), a combination of formal and informal institutions in any jurisdiction, according to Khan et al. (2018), shape the adoption or otherwise of CSR by business through its adherence to acceptable governance praxis. Moreover, when firms engage in CSR practice and do good to society, a concomitant benefit that naturally occurs is a good public image which they enjoy while also reaping the benefits of attracting responsible investments and friendlier operating environment. Consequently, the identified factors considered relevant for the development of guidelines, as proposed in this study, to help improve firms' ethical CSR practice in the NDR and Nigeria at large, is discussed in the following section, which reveals finding of thematic category 4 that also provides answers to research question 3.

8.4.4 Thematic Category 4: Relevant characteristics of CSR Guidelines for Nigeria

This thematic category provides the answer to research question 3 of this study, which states thus: ***What are the relevant characteristics that influence the development of effective, ethical guidelines to improve CSR practice by firms in Nigeria?*** Based on the thematic analysis conducted, eight themes emerged in this category, which also constitutes the answer to research question 3. These themes presented in Table 14 below, is a summary of the assessment of all 20 interview participants' viewpoint, as illustrated in Tables 7 – 10, which shows the total number in

agreement to these findings. The percentage of participants in agreement is stated, to clearly highlights the position of the identified theme, which signifies the relevant characteristics that influences and should be considered in the development of a set of effective, ethical guidelines to help improve CSR practice by firms in the NDR of Nigeria.

In summary, the table below presents the relevant factors/characteristics of an effective CSR guideline, from the viewpoint of an average of 66% of the total research participants. Therefore, providing the answer to research question 3 and guide in developing the proposed set of CSR ethical guidelines as progressed in chapter 9 of this study. The sub-section that follows further discusses each identify theme/findings as it relates to reviewed literary evidence, and provide a better understanding on their applicability in achieving the research aim of developing the guidelines.

Table 14 - Thematic Category 4: Relevant Characteristics of effective CSR Guidelines for Nigeria

Themes/Constituents	No of Participants to offer this Experience	Percentage (%) of Participants to offer this Experience
Use of defined code of conduct for reporting CSR	17	85%
Reporting based on timeline	10	50%
CSR practice is mandatory for firms	17	85%
CSR Practice is embedded in GMOU with Host communities.	16	80%
CSR practice is strengthened with accountability and transparency indices.	14	70%
Effective CSR guidelines.	12	60%
Sustainability plan and measurable impact.	10	50%
CSR practice based on equitable spread of programs	11	55%

8.4.4.1 Discussion on Findings for Thematic Category 4

In this section, the importance of CSR guidelines is re-stated, and the relevant features as revealed by the data analysis are discussed. The final thematic category of this study highlights the characteristics which participants consider relevant in developing ethical guidelines for effective CSR practice in Nigeria. Thematic category 4 presents unique attributes of the study's findings as a direct response to research question 3, which states thus: ***What are the relevant characteristics that influence the development of effective, ethical guidelines to improve CSR practice by firms in Nigeria?*** Responses from participants helped demonstrate a deep understanding of the study phenomenon, as participants from every stakeholder group highlight salient characteristics that show the consistency of patterns in CSR practice in the NDR, which aided the development of the research themes.

From the research findings presented in Table 14 above, nearly all the respondents (85%) articulated that for CSR to be effectively implemented in the NDR, ***the operating guideline adopted should include the use of defined codes of conduct, with the active involvement of host communities through the use of models*** such as the GMOU. Several scholars, such as Singh and Singh (2013) and Ijaiya (2014), as discussed in section 1.6, also support this findings on the urgent need for ethical policy and guidelines to strengthen and improve CSR practice in Nigeria. These arguments support the stated objectives and originality of this study, as discussed in sections 1.4 and 1.6 respectively. However, for the guideline to be effective, 85% of the participants articulated that it should be ***supported by a mandatory practice backed by law*** to compel firms to show increasing commitment towards the people and the environment in which they operate. This view is supported and strengthened by literary evidence in studies by Knudsen et al. (2015) and Ioannou and Serafeim (2017), as discussed in section 6.6.1, that there is need to employ regulatory mechanism such as guidelines in developing countries, due to the poor level of implementation and compliance.

As earlier discussed in section 8.4.2.1, ***the use of GMOU for CSR practice in the NDR*** is an important finding that also featured under this thematic category. However, while the discussion in section 8.4.2.1 focused on poor implementation of GMOU agreements by firms, this section relates ethical CSR practice in the NDR to the effective implementation of the model such as the GMOU framework. Moreover, 80% of the interview participants agree that ***embedding CSR practice within the GMOU framework in line with the needs of host communities*** will help

improve the practice in the region. The participants also point out the importance of ***considering the terrain and the socio-cultural imperatives*** of the region during CSR planning.

Furthermore, as illustrated in Table 14 above, over 50% of the total participants maintained that other relevant characteristics that would enhance the effectiveness of a set of CSR guidelines for firms in the NDR include: ***developing a transparency benchmark to promote accountability, having a sustainability plan for measurable impact, adopting a proactive approach with stipulated reporting timelines, and ensuring an equitable spread of programs***. Similarly, as mentioned in section 3.2, Schwartz and Carroll (2008) highlights the importance of value, balance and accountability in CSR practice. Also, studies such as Nwagbara and Ugwoji (2015), and Wang et al. (2016), as discussed in sections 1.5 and 6.5 respectively, have added to the boost in calls for applying standardized measures in CSR practice, which would potentially help tackle ethical misconduct by firms in Nigeria. As revealed in this study, the lack of transparency in the mode of CSR practice by firms often makes it difficult to understand and manage the risks and boundaries of CSR activities. In addition, ***sustainability planning*** as identified under thematic category 4, presented in Table 14 above, could also help improve the quality of CSR practice in the region.

These views underscore the importance of regulations in the form of laws and accountability in designing a practical framework/guideline for CSR practice. Moreover, Enuoh and Eneh (2015) supports this research findings with their argument, that firms rather adopt a proactive than a reactive approach to CSR initiatives. As illustrated in Table 14, sixty percent (60%) of the total participants responded in the affirmative regarding adopting proactive approach in CSR practice, which enables both firms and host communities to address areas of mutual concern, particularly with regards to programs implementation and tackling unexpected emergencies (Ibanga, 2018).

The use of guidelines as a means of promoting CSR practice is well documented in the literature, mainly from the developed society perspective, as discussed in chapter 5. Several guidelines, standards and codes of conduct have been developed by international organizations and used in different contexts to advance the practice of CSR. For instance, scholars, such as Gilbert et al. (2011) and Sartor et al. (2016) highlight the importance of guidelines, standards and codes of conduct such as ISO26000, UNGC, OECD, UNSDG and GRI in ensuring that corporations are committed in their CSR practice and mindful of their judgement and omissions.

A study by Dagilienė and Gokienė (2011) also examines the relationship between some of the key international guidelines/standards and the CSR issues they address, such as health & safety, environment, and labour which are similar to the key CSR issues identified in this study, as highlighted in section 6.4.2.2. Findings from other studies by scholars such as Alpana (2014) and Unsworth et al. (2016), are comparable with the findings of this research regarding the need and importance of developing guidelines to promote CSR. However, due to the challenges various developing countries might face in implementing these guidelines, Davy (2017) suggest that developing context-based guidelines to suit individual countries need would be more effectual.

Furthermore, another major challenges in dire need to be addressed, that firms face in their efforts to implement CSR in the NDR is the twin challenge of corruption and insecurity, discussed in sections 2.4.2 and 2.4.3. Therefore, a CSR framework/guideline that would promote sustainable and impactful CSR practice, as proposed in this study, should be one that can achieve the buy-in of local community members by addressing these two key issues. More importantly, local communities' involvement would minimize tension arising from disagreements with firms. Moreover, to achieve peace and understanding amongst communities, firms must ensure that CSR practice is based on the *equitable spread of CSR programs* as articulated by more than half (55%) of the participants, presented in Table 14 above.

8.5 *Summary and Conclusion*

In this chapter, the main themes of the study identified from interview conducted are presented and the findings from the data analysis are further categorized into thematic categories and discussed. A thematic analysis of participants' responses resulted in identifying ten (10) themes and thirty-five (35) subthemes, as presented in Table 5 under section 8.3. Also, these themes and subthemes were further evaluated by stating extracted verbatim quotes of interview participants to buttress and help clarify the conclusion drawn by the researcher, regarding the research findings which will help achieve the research aim of developing the proposed CSR guidelines. The chapter also discusses the thematic analysis that shows the research findings, as guided by the three main research questions developed for this study. Following the thematic analysis of the themes/findings identified from participants' responses, four thematic categories as summarized below emerged, specifically, for a clear representation of the key findings of this research.

Furthermore, discussions on each thematic categories were progressed based on the motivation behind the research questions developed for this study, to place each finding into proper perspective regarding how they address the research problem and objectives. The chapter also attempts to draw a nexus between the findings of the study to previous studies, as discussed in the literature review chapters 2 to 6. More importantly, the discussion on the findings followed a logical sequence to show the links that exist amongst the main themes of the research findings. The key variables that emerged under each thematic category provides answers to the three research questions, which laid the foundation upon which the study progressed.

Thematic category 1: *Current status of CSR practice by firms* - For this category, the findings from the study reveals that the ***level of CSR practice in the NDR is poor*** and most firms operating in the NDR are ***not socially responsible***. This was attributed to a number of factors within and outside the operational framework of the firms, amongst which is ***government neglect*** - a major factor impacting the output of the firms and their responsibilities to provide social infrastructure in the affected communities. This, thereby places greater burden and pressures on firms to fill the resultant infrastructure gap in the NDR. The study also indicates that the ***lack of active involvement of local communities*** by firms and ***unregulated/haphazard CSR practices*** that adopt a ***reactionary approach to socio-environmental issues*** affects CSR in the region. In addition, the study reveals that the current status of CSR practice in the region is shaped by firms search for legitimacy through the social license to operate, obtained from local communities.

Thematic category 2: *Challenges to effective CSR practice by firms in the NDR* - results of this study indicate a range of factors that impact the effective CSR practice by firms in the region. Amongst the identified factors, and the fundamental challenges hindering effective CSR practice by firms in the NDR are; the ***absence of CSR rules and guidelines***, lack of proper CSR awareness, ***corruption, poverty, and general insecurity arising from youth restiveness as a result of idleness***. Furthermore, the ***absence of monitoring mechanism, poor implementation of regulatory tools*** such as the GMOU, and ***inadequate CSR budgetary provisions*** in the region with ***challenging terrain and archaic traditional beliefs*** also hinder effective CSR practice in the region.

Considering the above identified findings, the main aim of this study, to develop a set of ethical guidelines for improved CSR practice in the NDR, can more so be achieved by also taking into account the findings of the next two thematic categories.

Thematic category 3, highlighted *poor CSR ethical adherence amongst firms in the NDR* - For this category, the unethical conduct by firms in their CSR practice was established, given that the study, as earlier discussed, reveals that firms operating in the NDR have no defined ethical codes. The lack of defined ethical codes was, therefore, identified as a catalyst for unethical conduct by firms. The discussion on this category mainly focused on the unethical issue of environmental degradation and its attendant consequences of environmental and health issues on the people of the region. Finally, **Thematic category 4** presents *the characteristics of effective CSR guidelines* - these are the features that inform the development of the CSR guidelines based on the responses from the interview participants. The discussion on this thematic category, as revealed by the findings of this study, is also backed up with relevant literature evidence to address the research problem and geared towards achieving the research aim of developing a set of context-specific CSR ethical guidelines. Some of the features revealed by the findings highlights the *use of a defined code of compliance and reporting timeline, measurable and sustainability indicators* should be embedded in the GMOUs, the *pro-active and equitable spread of CSR programs*, and above all, *a mandatory CSR practice instrument* to support the guidelines.

The chapter that follows, aims at achieving the research goal to develop a set of CSR ethical guidelines to help regulate CSR practice in the NDR and Nigeria as a whole, and a transparency benchmark to complement the guideline for implementation and compliance purpose.

CHAPTER 9 - DEVELOPMENT OF CSR ETHICAL GUIDELINE FOR NIGERIA

9.1 Introduction

In the previous chapter, the thematic data analysis conducted for this research and the results obtained were presented. The key themes of the research, supported with verbatim quotes from participants and illustrative thematic categorization and analysis of participants' response were also outlined. Furthermore, detailed discussions on the study findings which was grouped into four main thematic categories developed based on the research questions as presented below, was also elucidated.

- i) ***The current status of CSR practice in the NDR;***
- ii) ***The challenges to effective CSR practice in the region;***
- iii) ***Poor CSR ethical adherence amongst firms in the region;*** and
- iv) ***The relevant characteristics that aid the development of the ethical guideline.***

These thematic categories comprise of findings that provide possible answers to the three main research questions (re-highlighted in section 8.1). The new knowledge and insights that emerged from this study are applied in achieving the research aim of developing the proposed guidelines for ethical CSR practice and disclosure in the NDR of Nigeria, as progressed in this chapter.

The discussion in the preceding chapters one to six attempts to assess the existing and identified gaps in CSR practice in Nigeria. Whereas, the methods and methodological approach adopted in gathering the information needed to achieve this research aim of developing guidelines for ethical CSR practice in NDR was analytically discussed in chapter 7. Having presented and discussed the findings obtained from the analysed data in chapters 8, the identified characteristics needed for effective CSR in Nigeria as outlined in Table 14, section 8.4.4, are restated in step 3 of the guideline compilation process, as progressed in this chapter. The guideline development process, according to Shekelle et al. (1999), as outlined in section 7.9 of the methodology chapter is adopted in developing the proposed CSR ethical guidelines for this study. In addition, to effectively develop the proposed guidelines, four compilation steps as illustrated in Figure 22 below, which considers the achieved outcomes of the research objectives as outlined in section 1.4, was followed. The compilation steps, as further discussed in section 9.2 below, highlights the

various components needed to develop the CSR ethical guidelines, which was reconfirmed using the three research questions (see section 8.1) developed to guide this research process.

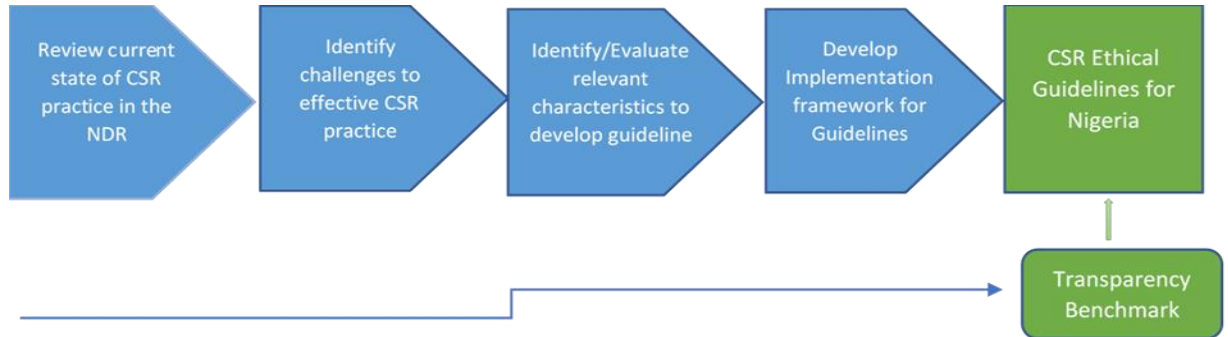


Figure 22- Steps in determining components of the CSR Ethical Guidelines for Nigeria

Source: Author

As earlier discussed in chapter 6, this study adopts a phenomenological case study approach, and valuable insights obtained from participants' views about the social phenomenon of CSR ethics in the NDR aligned with established findings in other reviewed CSR literature. Considering the identified gaps in the features of internationally established CSR guidelines and standards discussed in chapter 5, compared with the results of the qualitative data analysis discussed in chapter 8, it is conceivable to develop a set of context-specific CSR ethical guidelines to promote CSR practice in a developing country such as Nigeria. For this study, the involvement of key stakeholders as explained in section 6.5, which according to Nikolova and Arsić (2017) is pivotal to successful CSR practice, contributed majorly to identifying the relevant characteristics as obtained from the data analysis, for the development of the proposed guidelines. Moreover, this study reveals that CSR initiatives in the NDR of Nigeria is pivotal to the success of CSR practice and should be made mandatory (Ekhatior and Iyiola-Omisore, 2021). However, CSR initiatives cannot be successful without proper needs assessment from the relevant stakeholders whose interests ought to be protected (Enuoh and Eneh, 2015).

Furthermore, the theoretical framework of this study as presented in Figure 13, indicates the relevance of the theories to the guideline's development. Given that government and firms are key players in CSR policy implementation and practice, institutional theory is used as the main theoretical lens to analyze this study, while stakeholder and legitimacy theories are used as

complementary theories to underpin stakeholders' views and legitimacy of operating firms. It is also worthy of note, as a summary of the stakeholders' involvement, that while local communities suffer social and environmental hazards following firms' unethical practices, the government is vested with the powers to make and regulate policies to address these challenges, with civil society organizations playing monitoring roles. Moreover, it is the duty of the government to implement appropriate policies to support compliance with the necessary guidelines by firms

The CSR ethical guidelines developed based on the findings obtained in this study will adopt a proactive rather than a reactive approach, for a voluntary CSR practice but mandatory disclosure of CSR activities, since CSR is still voluntarily practiced in most of the developing countries of the world, including Nigeria (Ramlall, 2012). There is an increased call for organizations to be more transparent in their reports (Tencati et al., 2004), and when companies are compelled to disclose their CSR activities, they become motivated to engage more in CSR as a way of convincing the citizens that they care about their social and environmental needs (Wuttichindanon, 2017).

Although the proposed CSR ethical guidelines are designed to be context- specific, the adoption of some features of the internationally recognized guidelines, as discussed in section 5.2.1, is considered essential for the effectiveness of this proposed guidelines because of their global acceptance and endorsement. However, according to Michelin et al. (2015), the use of different standards and guidelines when reporting CSR activities by companies makes it rather complex to compare the credibility and performances of companies, especially in Nigeria where the various international guidelines and standards are still poorly enforced and implemented. Hence the motivation for conducting this research, aimed at developing CSR guidelines which considers the country-specific differences of CSR practice and reporting (Chen and Bouvain, 2009)- specifically, the contextual, cultural and political factors that play a major role in activities related to the socio-economic development.

Nevertheless, to ensure conformity with CSR global best practices, principles of ethical conduct as contained in the ISO 26000, of which Nigeria is a signatory (Usman and Amran, 2015), and those of the OECD, UNGC, and GRI, as discussed in chapter 5, were incorporated into the CSR ethical guideline developed in this study. Also, the consideration of local communities as a major stakeholders' group, is an important factor considered while developing the CSR ethical guideline, since the contextual dynamic of the NDR underscores the need for firms' continuous engagement with local communities for successful CSR implementation.

Considering all the determinants outlined above, the research aim of developing a set of context-specific CSR guidelines is achieved by adopting the guideline development process presented in section 7.9 as composed by Shekelle et al. (1999), and following four guidelines compilation steps for identifying the components of the proposed guidelines, as discussed below. Accordingly, details of the guidelines compilation steps also highlight the achieved outcomes of the research objectives as developed in section 1.4 to help achieve the research aim.

9.2 Determining the Components of the CSR Ethical Guidelines

According to English et al. (2017), a guideline is a document with sets procedures and required actions to ensure effective implementation of an activity or program with desired results. Therefore, as discussed earlier in section 3.2, for the **accountability, measurability and comparability** of CSR practice by firms in the NDR towards ensuring sustainability, this study posits the importance of a country-specific CSR guideline. The proposed guideline centered on this study is developed with key findings, as discussed in chapter 8. However, as already explained in section 6.4.2.2, factor such as **environment, health & safety, labour, community and CSR implementation** form the core of CSR issues in the NDR and thus constitute the foundation of what the guideline is intended to address. Furthermore, the guideline developed in this study using Shekelle et al. (1999) guideline development process, considers the three key research questions by following a four-step process as outlined below:

Step 1: Review of the current state of CSR practice in the Niger Delta Region

The first step towards deciding the component of the guidelines developed for this study involves reviewing the current state of CSR practice in the context of the NDR. This is in line with research question 1, presented in section 1.4, which states thus: **to what extent do firms operating in Nigeria's Delta Swampland respond to CSR ethical conduct?** Evidently, from the findings revealed under thematic category 1 as discussed in section 8.4.1, there has been little progress made by organizations operating in the region as far as CSR practice is concerned. The thematic analysis conducted in this study as outlined in Table 11, reveals that the level of CSR practice is poor, and indicates that firms may not be socially responsible to the impact their operations have on society. Furthermore, the factors which participants identified for the poor CSR performance by firms in the NDR as discussed next, lend credence to the need for a guideline to enhance the practice.

Step 2: Identifying challenges to effective CSR practice in the NDR

In line with research question 2, which states thus: ***what are the key factors that hinder the successful practice of CSR in Nigeria's Delta swamplands*** - the next step involved in developing the guidelines to enhance CSR practice and disclosure in the NDR is the identification of those challenges that necessitated this research in the first place. More importantly, the analysis carried out, as discussed in section 8.5.2, and presented in Table 8, which catalogued a variety of factors participants across the categories agree, hampers effective CSR practice in the region. Also, the numerous challenges identified in the above-stated section created an outcome of poor ethical adherence in CSR practice in the region as outline in Table 13.

From the research findings, challenges ranging from lack of proper CSR awareness to issues of insecurity, corruption and absence of institutional mechanisms to promote CSR practice has remained an impediment to effective CSR practice by firms in the region. The study considers the proper understanding of these challenges as a necessary step in developing the guideline. While these findings provide answers to research question 2 stated in section 1.4, participants believe that managing these challenges with an effective guideline will significantly improve the level of CSR practice in the region. Having reviewed the current state of CSR practice in the NDR, and also identified the challenges to the practice, it is, therefore, necessary to answer research question 3, i.e., what are the relevant characteristics that aid the development of effective CSR guidelines for the NDR. The relevance of these identified characteristics revealed from the data analysis, as presented in Table 10 - thematic category 4, to the guideline development, is discussed next.

Step 3: Identifying the relevant characteristics for effective CSR guidelines for Nigeria

Research question 3, which states thus: ***what are the relevant characteristics that influence the development of effective, ethical guidelines to improve CSR practice by firms in Nigeria?*** motivated this third step. In this section, the relevant characteristics considered necessary for the development of the proposed CSR guidelines are discussed. However, understanding the complex nature of the NDR, as discussed in chapter 2 is necessary for developing the CSR guidelines that can be applicable and effective in the region and Nigeria as a whole. Furthermore, as earlier discussed, CSR is context-based (Ozuem et al., 2014), therefore every country has specific issues that impact organizations' CSR practice. Also, CSR issues, as discussed in sections 3.3, are different in nature and importance, based on industry and location, with implications for the kind of challenges faced and the approaches to adopt in dealing with the issues.

Additionally, from the data analysis, and based on literary evidence (e.g., Knoepfel, 2001, Epstein, 2018) as discussed in section 5.2, the use of defined code of conduct for reporting CSR is an essential characteristic for the development of guidelines. Other characteristics revealed, as presented in Table 10 include: timeliness of report, GMOU-based practice, accountability, transparency, and measurability of CSR impact. The next step involves the development of the implementation framework for the CSR guidelines and discussion on key aspects of the guideline.

Step 4: Develop Implementation Framework for CSR Ethical Guideline with an Action plan.

This step involves the development and discussion of the Implementation framework for the CSR guidelines, as presented in Table 11 below, considering the results of the thematic analysis and findings of this study, is aimed at addressing the main CSR issues and promoting ethical CSR response by firms in the NDR of Nigeria. Also, from the foregoing, and as revealed by findings discussed in sections 8.3, 8.4 and 8.5, some of the fundamental factors considered in developing the CSR ethical guidelines, as presented in section 9.3 below, include; ***compliance, impact assessment, reporting timelines, monitoring and sustainability of CSR practice.***

The implementation Framework presented in Table 15 below is based on the findings of this study, and as ethics is required at every level of firms' engagement, the key CSR issues (***environmental, local communities, healthcare, and CSR Implementation***) being the foundation of the framework, all require observance of fundamental practices that conform to good ethical conduct. Moreover, businesses are generally expected to demonstrate good behaviour while carrying out their activities. Furthermore, with increasing awareness, the purpose of business is no longer solely meeting up with the profit maximization objective, but ensuring that they make a profit at no or minimal harm to society (Koch, 2010). This is the reason ethics has become so crucial in firms' business conduct and indeed in the fast-growing area of CSR.

Accordingly, the guideline developed for this study focuses on managing the identified CSR issues within the context of the NDR of Nigeria, as evaluated in implementation framework for CSR ethical guideline, presented in Table 15 below. As policy-driven research, these guidelines as presented in section 9.3 below, have further been interpreted into fundamental principles, which government can adopt in CSR policy making. Furthermore, in section 9.4, an implementation and monitoring framework – ***Transparency benchmark***, is designed to guide firms in the easy implementation of the developed CSR Ethical Guidelines presented in the next section.

Table 15 – Conceptual Framework for the CSR Ethical Guidelines

Key CSR Issue	Causes/impact	Commitments/ Initiatives	Action required		Transparency Index
			Pro-active	Re-active	
Environment	<ul style="list-style-type: none"> *Oil spillage *Gas flaring *Destroyed ecosystem *Land pollution *Water pollution *Air pollution 	<ul style="list-style-type: none"> *Commitment to reducing the negative impact on environment - <i>Reduce pollution</i> - <i>Protection of the environment</i> - <i>Bio-remediation</i> - <i>Restoration of natural Habitat</i> 	<ul style="list-style-type: none"> *Pre-inspection of pipelines *Going Green *Creating awareness on environmental hazards 	<ul style="list-style-type: none"> *Timely clean-up *Bio-remediation *Revegetation policy *Regeneration of mangroves *Relief materials 	<ul style="list-style-type: none"> *Disclosure *Impact Assessment *Sustainability *Accountability
Local Community	<ul style="list-style-type: none"> *Poverty *Greed *Lack of awareness *Sabotage *Insecurity *Poor GMOU implementation *Corruption 	<ul style="list-style-type: none"> *Commitment to invest firms' resources to enhance socio-economic development - <i>Local Community engagement</i> - <i>Infrastructure provision</i> - <i>Education Support</i> - <i>Skills Development</i> - <i>Poverty reduction</i> - <i>Creating Awareness</i> 	<ul style="list-style-type: none"> *Community involvement *Educational support *Re-orientation *Surveillance *Capacity building & empowerment Schemes (Skills Acquisition) 	<ul style="list-style-type: none"> *Fines to communities engaged in acts of Sabotage *Regular Audits and Assurance in respect of GMOU Implementation. 	<ul style="list-style-type: none"> *Community Liaison committee *Compliance with GMOU *Equitable spread of programs & projects *Provide regular feedback
Health Care	<ul style="list-style-type: none"> *Lack of medical facilities? *Hazardous waste Contaminating the environment *Lack of portable water *Lack of awareness and enlightenment about health hazards 	<ul style="list-style-type: none"> *Commitment to a healthy population within its host communities - <i>Free Medicare for the aged & infants</i> - <i>Cleanliness of the environment</i> - <i>Health awareness</i> - <i>Preventing negative impact on human health</i> - <i>Free medical check-up</i> 	<ul style="list-style-type: none"> *Provision of healthcare facilities Provision of portable drinking Water *Medical outreach programs *Public enlightenment on clean environment 	<ul style="list-style-type: none"> *Orgs setting up a response team to deal with emergencies *Decontamination *Do some remediation work 	<ul style="list-style-type: none"> *Compliance with Int'l best practices *ISO 26000, ISO 45001 Standards, OECD, UNGC, GRI *Programs Disclosure *Programs Sustainability
CSR Implementation	<ul style="list-style-type: none"> *Lack of defined ethical codes *No CSR laws *Haphazard CSR practice *Unsustainable CSR approach *Poor GMOU Implementation 	<ul style="list-style-type: none"> *Commitment by firms to implement all CSR activities ethically, in line with Int'l best practices - <i>Adopt Guidelines</i> - <i>Obey Acts/Laws</i> - <i>Apply Codes of Conduct</i> - <i>Respect GMOU</i> 	<ul style="list-style-type: none"> *Develop in-house codes of conduct *Develop transparency benchmark *Rules & regulations 	<ul style="list-style-type: none"> *Regular Audits and Assurance 	<ul style="list-style-type: none"> *Annual reports *Timeliness *CSR expenditure budget *Planned-check *Monitoring *Sanctions (e.g. Naming and Shaming).

Source: Author

9.3 **CSR Ethical Guidelines for Firms in Nigeria Delta Swamplands**

The CSR ethical guidelines as developed in this section presents the basic requirements to enable the government to formulate CSR ethical policies for implementation by firms, while also providing a guide for firms to develop in-house codes of conduct for demonstration of better adherence to ethical norms and practices of CSR. Similar to the UNGC and India's CSR voluntary Guidelines 2009 (Alpana, 2014), the CSR ethical guidelines developed for this study is principle-based, and adopts the universal principles for CSR as a guide (Rahim, 2013). However, in order to address the ethical conduct of firms regarding the four identified context- specific CSR issues - **environment, local community, healthcare and CSR implementation**, as discussed earlier in section 6.4.2.2 and illustrated in Table 15 above, regulations guiding the practice of firms in the NDR have been interpreted into four corresponding fundamental principles, as presented below.

Principle 1: Firms should conduct their activities in a manner that protects the environment, respect biodiversity and make efforts to restore the natural habitat if affected: This principle states that firms should recognize the importance of maintaining and consciously making efforts towards ensuring a sustainable environment in order to protect the interest of future generations as enshrined in the WBCSD definition of CSR (see sections 1.2 and 3.8). This principle also requires firms to make a definite commitment to reducing the negative impact of their business activities on the environment. The NDR is the oil and gas hub of Nigeria, and oil and gas exploration activities by oil firms – mainly MNOCs have caused environmental degradation as a result of oil spillages, gas flaring, land, water and air pollution that have impacted on the ecosystem of the region (Baghebo et al., 2012, Adeola et al., 2021). Aquatic life and farming have also been negatively affected; therefore, firms should take pro-active measures in protecting the environment. Such pro-active measures could involve pre-inspection of oil pipelines to ensure old, weak or damaged pipelines are detected and replaced before they burst and cause havoc. Also, firms should engage in prompt clean-up and remediation when spillages occur, revegetation and regeneration policy and support for communities whose environment has been impacted. Furthermore, firms should carry out environmental impact assessments, and adopt a sustainable business approach.

Principle 2: Firms should consider the interest of and be responsible towards all stakeholders, especially local communities and those directly impacted by their business activities: This principle requires that firms (MNOCs) commit to investing their resources to enhance the socio-

economic development of the host community in which they do business. According to this principle, firms should engage with local communities to know what infrastructural facilities, educational support, skills development, poverty reduction and other projects are most beneficial to them. Adherence to this principle will help promote awareness, manage the environmental condition, narrow the poverty gap, thereby reduce the level of insecurity presently being witnessed in the region and the country. This principle also stipulates that firms respect the GMOU and other agreements entered into with local communities to enhance empowerment through equitable spread of projects and programs.

Principle 3: Firms should conduct their business in a manner that promotes the healthcare of individuals that are affected by their activities, by minimizing or better managing acts that could jeopardize health and general well-being. This principle implies that firms should minimize health hazards by taking necessary precautions by ensuring ethical adherence in issues such as; effluent discharge, spillages, gas flaring, pollution and other factors that could affect the general healthcare of employees, local communities and others within its area of activities. One way of enhancing this principle is for firms to commit to promoting a healthy population within its host community. As a way of promoting good healthcare, firms should provide healthcare facilities, engage in medical outreach programs, free medical check-up, as well as setting up a medical response team to deal with emergencies. In addition to all these, the importance of a clean environment in preventing medical emergencies cannot be over-emphasize, and this is a duty that firms should ensure. To guarantee that this duty is thoroughly carried out, this principle advocates firms' compliance with CSR global best practices and standards such as ISO 45001, OECD, UNGC, GRI and ISO 26000; and these programs should be disclosed as a way of demonstrating accountability and sustainability.

Principle 4: Firms should conduct their affairs ethically, be transparent and accountable in the implementation of their various CSR programs and activities. This principle states that ethics, which is seen through a transparent and accountable process, should be demonstrated in all the CSR activities that the firm engages in, whether they relate to environmental, local community or healthcare issues. A vital aspect of this principle is the commitment by firms to ethically implementing all CSR activities in line with global best practices. CSR suffer implementation set back mainly due to unethical conduct by firms, particularly those operating in the NDR. In promoting CSR ethical conduct of firms, the provision of guidelines, Acts/ laws, and codes of

conduct by the government to stamp out haphazard and unsustainable CSR practices is imperative, even in properly executing agreements as contained in the GMOUs. This principle further enjoins government and the firms in conceiving and establishing in-house codes of conduct and transparency benchmark to aid the preparation of timely, annual reports that allow for planned-check, monitoring and appropriate sanctions on defaulters where necessary.

To ensure that the requirements that makes up the CSR ethical guidelines are effectively practiced by firms operating in the NDR of Nigeria, requisite for developing a transparency benchmark needed for the effective compliance and monitoring of the guidelines is discussed in the section that follows.

9.4 *Developing a Transparency Benchmark for Implementation and Compliance monitoring*

Given the benefits and risks attached to CSR practice, Wang et al. (2016) posit that the lack of transparency and goal clarity often makes it difficult to understand and manage the risks and boundaries of corporate social activities. In most developed societies, a transparency benchmark has become one way of enhancing the effective implementation of established frameworks and guidelines (Aggeri and Le Breton, 2016). Benchmarking creates a competitive inter-business environment and acts as an incentive for improving CSR (Lee and Kohler, 2010). Transparency, on the other hand, as extant literature has shown, is an important factor in implementing a CSR policy based on the reputation mechanism (Dubbink et al., 2008). Moreover, it is almost impossible for a guideline to achieve its intended goal if there is no mechanism for comparison between what is being practiced and existing standards of practice (Cruz et al., 2015). Therefore, with particular reference to this study, and emphasis on the imperative of benchmarking, the development of a transparency benchmark, as discussed in the next section, is aimed at ensuring a monitoring mechanism is in place for firms' compliance to set CSR Ethical Guidelines.

9.4.1 *Transparency Benchmark: Compliance Monitoring Framework*

The transparency benchmark developed in this study, helps determine the effectiveness of the developed guidelines, and it is drawn with three criteria in mind - ***relevance, responsiveness and sustainability***. Key questions relating to this objective are: **firstly**, whether the factors included in the benchmarking are relevant to the research problem - the unethical CSR conduct of firms in the

NDR. **Secondly**, how responsive are the benchmarking factors in terms of addressing the research problem, and **thirdly**, is the benchmark as presently composed, sustainable?

In properly situating these criteria within the study findings, the present study re-stated the key CSR-related issues of the research, which includes **environment, local community, healthcare, and CSR implementation issues**. Furthermore, as revealed by findings in this study, and also supported by literary evidence discussed in section 6.4.2.2, the CSR- related issues as mentioned above are the key factors that form the core of the challenges of CSR practice and disclosure in the NDR.

The transparency benchmark developed in the context of the NDR, as distinctly represented in Table 16 below is divided into four main sections comprising of the **key CSR issues** as revealed in the study findings. Outlined under the first column, as also contained in the implementation framework of the CSR guideline, are CSR issues relating to the environment, local communities, health care, and CSR implementation. This column provides the fundamental building block upon which the basis of monitoring what firms are doing is anchored. The next column of this Transparency Benchmark Table constitutes of **the activity/occurrence**, which are sources of the issues, revealed from the data analysis presented and discussed in chapter 8. This column, respectively outlines the various occurrences that initiates each of the CSR issues – environment, local community, health care and CSR implementation, identified in the first column of the Table. Highlighted under environment, are issues such as pollution, oil spillage, gas flaring and other similar occurrences that are common in the NDR, as revealed in section 8.3.3. The transparency benchmark is intended to provide a basis for mitigating the negative effect of these occurrences on the environment through a monitoring mechanism that checks firms’ response to these issues.

Another key CSR issue identified in this study is local community issues. The common areas or activities of concern to indigenes of local communities as discussed in section 8.3.5 and highlighted in Table 16 below are - GMOU compliance by firms- particularly provision of basic infrastructure, and stakeholder engagement, which addresses labour issues in the region. Similarly, findings such as lack of medical facilities, absence of portable drinking water, and contamination of the environment with hazardous waste, presented in section 8.3.6, featured prominently under healthcare issues. Furthermore, factors that typifies CSR implementation as a critical issue, presented in section 8.3.4, include lack of defined ethical codes, absence of CSR laws, haphazard/ unsustainable CSR practice, and poor implementation of GMOUs by firms.

The third column of the transparency benchmark stated the ***objectives of firms in response to the identified occurrences*** discussed above. These objectives were also categorized according to the key CSR issues and the corresponding event occurrences. For instance, event occurrences such as pollution, spillage and gas flaring are matched with the corresponding firms' objectives of how to address these identified issues. Accordingly, implementing preventive measures and effective policies are ways of responding to the challenge of environmental pollution and other hazards prevalent in the NDR. Also, setting appropriate target activities such as providing infrastructure, youth empowerment, compensation plan, education support and equitable spread of projects, creates an assessment and monitoring opportunity as to how firms are responding to the needs of the local communities. For health care issues, the benchmark focuses on what firms' objectives in the area of provision of medical facilities, proper disposal of hazardous waste and provision of potable drinking water and enlightenment campaign on healthy living.

The pivot of this research is to improve CSR practice and disclosure in the NDR. Therefore, implementation of ethical CSR practice emerged as an important focus in achieving this goal. In response to the study findings, the transparency benchmark highlights factors to consider in the adoption of the guidelines, while bearing in mind the issues involved in CSR benchmarking (see section 5.4). Also, providing a basis of assessing whether firms obey Acts/laws, codes of conduct or even the GMOUs which they entered into with local communities. The fourth column is ***the transparency checklist*** – when questions are asked seeking to provide answers to whether firms responses to the various issues identified are ***relevant, responsive and sustainable***. Examples of these questions are stated in the Transparency Benchmark below, according to their respective category of CSR issues and activity/ occurrence. The final column in the benchmark framework ***reflects the compliance level***- this column is further classified into three sub-columns: high (strong presence), average (not very visible) and low (absence) - levels of compliance. The relevance of this column is that it creates an opportunity for firms/others to review, monitor and identify corrective actions in their efforts to advancing CSR implementation practices in the NDR. For illustration, the **compliance level column** as shown on the Transparency benchmark below is marked randomly. However, when adopted, the relevant authorities will make policies that allows experts to determine compliance level for the various CSR issues contained in the benchmark, according to firms' performance.

Table 16 - Transparency Benchmark

Key CSR Issue	Aspects and Activity/ Occurrence	Firm Objective (s)	Transparency Checklist	Compliance Level		
				High	Average	Low
Environment	Pollution	*Prevention of occurrences that negatively affect the environment	*Efficient clean-up?	X		
	*Spillage *Gas flaring *Other occurrences	*Putting an effective response policy to deal with environmental issues *Conform with various environmental related laws	*Response to pollution containment? *Complying with gas flaring policy? *Do firms carry out Regular EIA? *Any environmental audit Reports – annually?	X X	 X 	 X
Local Community	GMOU Compliance	*Infrastructure support	*Are communities satisfied with infrastructure quality?		X	
	*Infrastructure *Community Engagement Labour	*Youth Empowerment *Compensation plan *Educational support *Equitable spread of projects	*Firms compliance with GMOUs? *Are youths considered in Firms' CSR plans *Consultation with local communities before initiation of projects?		X 	 X
Health Care	*Lack of medical Facilities	*Medical support	*Availability of medical facilities and supplies in the locality where firms operate?		X	
	*Hazardous waste Contaminating the environment *Lack of portable drinking water *Lack of awareness and enlightenment about health hazards	*Avoiding unethical disposal of hazardous waste *Support provision of portable drinking water to prevent the outbreak of diseases. *Embarking on regular enlightenment campaign on avoiding unhealthy habits	*Proper disposal of hazardous materials by firms? *Availability of adequate drinking water supply in communities where firms operate? *Enlightenment and Awareness campaigns on healthy living by firms?		 X X 	 X
CSR Implementation	*Lack of defined ethical codes	*Adopt Guidelines	*Adoption of CSR guidelines of ethical conduct by Firms?		X	
	*No CSR laws *Haphazard/ Unsustainable CSR practices *Poor GMOU Implementation	*Obey Acts/Laws *Apply code of conduct *Respect GMOU	*Obedience to social & environmental laws? *Application of either in-house or available Code of conduct for CSR? *Level of projects execution compared to the GMOU listing in the past year?		 X X 	 X

Source: Author

The Transparency benchmark as presented in Table 16 above is developed based on the results from this study. However, it is essential to note that the issues outlined in the benchmark are not exhaustive, but covers the key CSR issues considered critical in this research. This transparency benchmark framework could be adopted by local and international firms operating in other regions of Nigeria that may choose to use or adopt the developed CSR Ethical guideline. However, for this study, the transparency benchmark is developed in the context of the NDR, and applicable to firms in the region, particularly those operating in the oil and gas industry, and other allied sectors.

Furthermore, the transparency benchmark for the CSR implementation guideline is a self-assessment document that requires organizations to develop internally drawn checklist or questionnaire based on their activities and areas of business. **The checklist is to enable firms to assess and monitor their CSR performance and review areas that require improvements.**

However, to ensure credibility of this framework developed from a qualitative study, it is recommended that stakeholders set up an accredited joint committee of experts for external verification of what firms are reporting internally. This is in line with the strategies - particularly, engaging others (researchers) to reduce research bias, as outlined by Noble and Smith (2015), to ensure credibility. The reviews and recommendations of the committee of experts would, therefore, serve to strengthen the much-needed improvements in CSR practice in the region.

9.5 Summary and Conclusion

The preceding sections of this chapter articulate the process of developing the proposed CSR ethical guidelines and the importance of developing a transparency benchmark for effective implementation and compliance monitoring of the guidelines. The Transparency benchmark is a complementary framework intended to strengthen the CSR guidelines developed. In this chapter, a detailed step by step process and the key elements considered in developing both the CSR guidelines and transparency benchmark tables are discussed, and a detailed explanation of how the benchmark works is presented. More importantly, the scope of implementation regarding participating organizations and the methodology for implementation of the benchmark is highlighted. This study is concluded in the next and final chapter by discussing the policy implication of the key research findings. Future research areas relating to this study is also identified and recommended.

CHAPTER 10 - CONCLUSION, POLICY IMPLICATIONS AND RECOMMENDATIONS FOR FURTHER RESEARCH

10.1 Introduction

This research, as earlier established in previous chapters, evaluates the ethical conduct of firms' CSR practice in the NDR of Nigeria and aims to develop a set of context-specific CSR ethical guidelines to contribute to the promoting and regulation of CSR practice in the region, and potentially Nigeria-wide. The study evaluates and adopts institutional theory, complemented by stakeholder and legitimacy theories as drivers of the research process used in this study for developing CSR ethical guidelines from a public policy perspective for the benefits of key CSR stakeholders as identified in section 1.9. Furthermore, the study sought to narrow the gap in the literature arising from the dearth of research in the area of ethical CSR practice, particularly in the context of a developing country such as Nigeria. Accordingly, attempts have been made to address and answer the three key research questions restated below, which are considered central to solving the research problem.

- (1) To what extent do firms operating in Nigeria's Delta Swampland respond to CSR ethical conduct?***
- (2) What are the key factors that impact the practice of CSR in Nigeria's Delta swamplands?***
- (3) What are the relevant characteristics that influence the development of effective, ethical guidelines to improve CSR practice by firms in Nigeria?***

In conducting this research, the research problem was initially identified, and then the aim and compelling reasons for embarking on the research was determined. This fundamental stage of the research process was defined by developing a set of research objectives presented earlier in section 1.4, as restated below, to guide the research process towards achieving the research aim of developing a set of context specific CSR ethical guidelines to help improve CSR practice by firms in the NDR of Nigeria:

- i) critically investigate the current state of CSR practice by firms operating in the Niger Delta swamplands;***
- ii) critically investigate the ethical imperative of the concept and mode of CSR application and practice by MNCs and other local firms in the Niger Delta Swamplands;***

- iii) identify key factors that influence the successful/ least successful practice of CSR in Nigeria's Delta swamplands;*
- iv) identify the relevant characteristics of existing CSR best practice guidelines that can enhance CSR currently practised by MNCs in the NDR, to minimise cases of ethical violation;*
- v) determine new insights into the ethical dimensions of CSR practice in Nigeria;*
- vi) develop effective CSR guidelines that are ethically driven and a transparency benchmark to monitor implementation, thus promoting improved CSR practice in the NDR of Nigeria.*

An overview of the research problem, the aim and objectives of conducting this research, and the formulated research questions as presented above, formed the basis of the research process, and the sequence of the significant tasks undertaken for this study as illustrated in Figure 23 below, is explained in the section that follows.

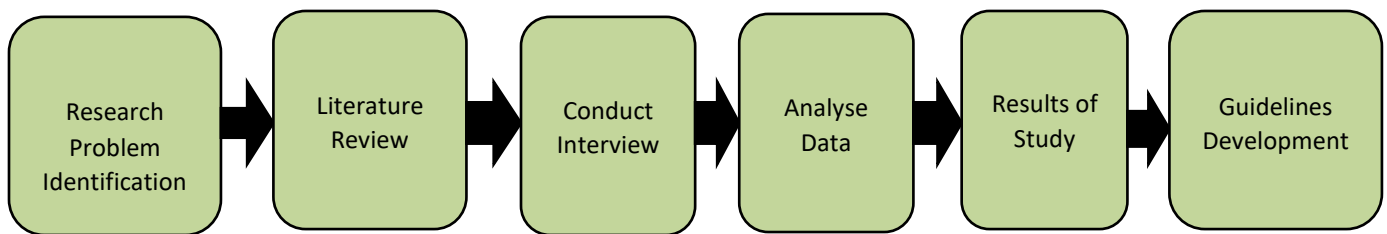


Figure 23- Diagrammatic illustration - Sequence of the Research process

Source: Author

10.2 Research Process – Sequential Stages

The first stage of this research process involves examining the identified research problem which involves understanding the CSR concept from the viewpoint of key CSR stakeholders in Nigeria. The next stage involved gathering knowledge from extensive literature review of CSR studies conducted on the chosen keywords – **CSR, Firms (MNOs), Ethics and the NDR of Nigeria**, which helps situate the research problem and aid the interview process with identified CSR actors in business and society. The Interview stage of the research process involves the identification of

research participants which consist of key CSR stakeholders identified thus: **government** as policymakers and implementers, **the firms** as business actors, **local community** as the host who are directly impacted **and civil society organisations** as interested stakeholders and interventionist in the CSR discourse. The relationship between the key CSR stakeholders and other essential factors such as regulation and monitoring, required in the practice of ethical CSR in the NDR of Nigeria was illustrated in a conceptual framework presented in Figure 1, section 1.9, and discussed in detail in chapters 2 to 6. These literature review chapters (2-6) also covered essential aspects of the research such as historical context of the NDR, the concept of CSR, theoretical framework of the study, globally adopted CSR guidelines and standards, and the basis for adopting the phenomenological case study approach to analyze this study.

As a qualitative study with primary data source, the research approach and strategy adopted (see chapter 7) allowed for the collection of reliable and valid data from twenty (20) interview participants drawn from diverse stakeholders' groups. The data collection procedure involved travelling to select locations in the NDR to conduct semi-structured interviews with selected participants. The interviews conducted were audio-recorded with the permission of the participants, and were later transcribed into texts before analyzing with the both Nvivo 12 software and manually, to achieve the best results (Welsh, 2002). The handwritten notes taken in the course of conducting the interviews also lend credence to the narratives of participants. The final stages of the research process, as indicated in Figure 23 above, involved the analysis of the data gathered to obtain findings which was interpreted into the relevant details and variables applied in achieving the research aim of developing a set of context-specific CSR ethical guidelines that can potentially improvement the practice of CSR in the NDR.

Further discussed in the sections that follow, as illustrated in Figure 24 below, are the policy implications of the research findings as applied to achieve the aim of this research and also the identification and recommendation of potential areas for future research, that can further enhance the practice and disclosure of CSR in developing countries.

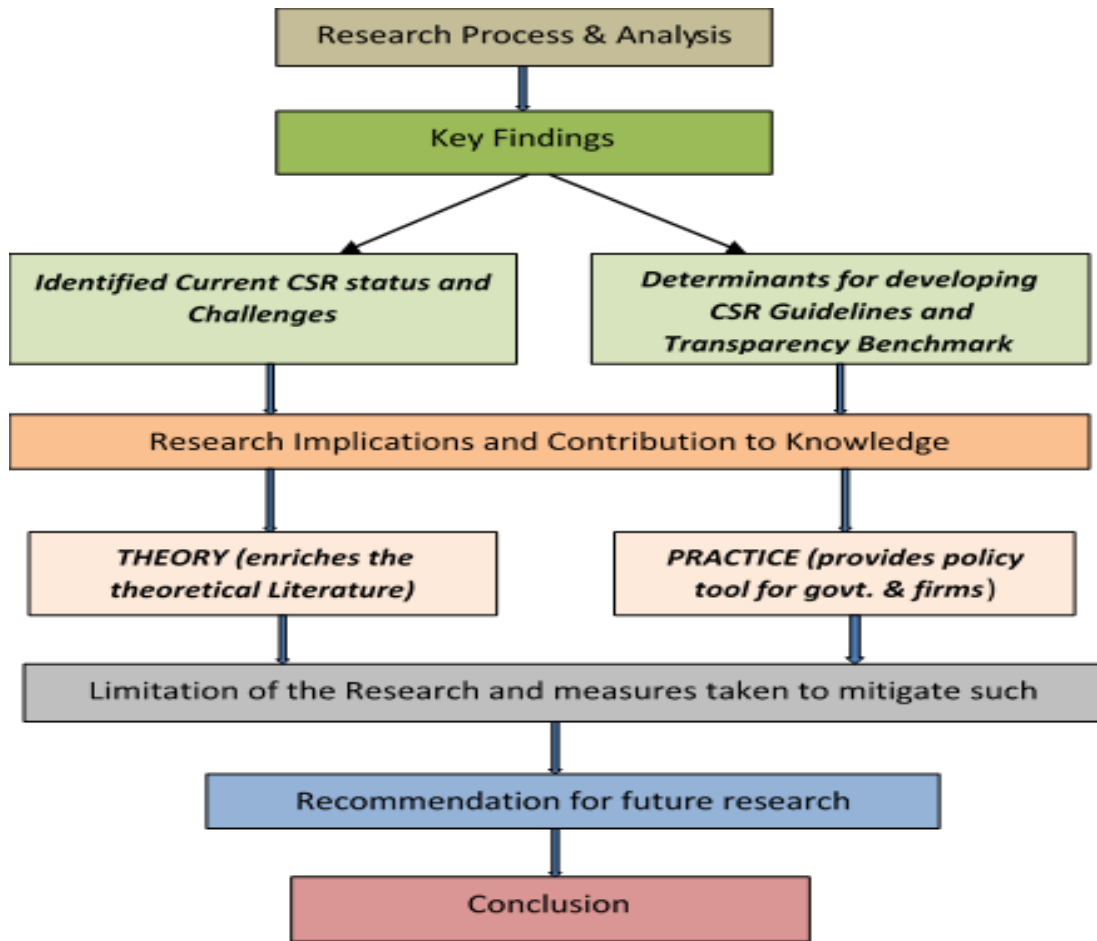


Figure 24 - Diagrammatic Representation of Research Outcome.

Source: Author

10.3 Key Findings of Research

In chapter 7, the general methodology and methods adopted in the research were articulated as a prelude to the data analysis. The analysis of the gathered data, as a pivotal stage of this study, made use of both manual analysis and Nvivo 12 data analysis software which allow the data to be interrogated through the process of query wizard based on desired areas of inquiry within the body of the interview participants' texts. The main findings of the thematic analysis conducted for this research are outlined in Tables 11 to 14, and discussed in sections 8.4.1 to 8.4.4 accordingly. The research findings obtained from the research process contributes to knowledge and policy implications, and are also synthesized and categorized into the study context in response to the three key research questions of this study, as encapsulated in the subsections below.

10.3.1 Current status of CSR practice by firms in the Niger Delta region

The first thematic category of this study provides answers to research question 1 by highlighting the current state of the ethical practice of firms in the NDR (see section 8.4.1), which reveals that the level of CSR practice in the region is poor. From participants' responses, firms operating in the NDR do not involve local communities in their CSR practice, and the none involvement of local communities in such a complex region could lead to misconduct by firms, as their CSR activities remains largely unchecked and unsuitable. Furthermore, as articulated by the majority of the participants (15 out of 20), CSR in the NDR is unregulated and haphazardly practiced. These, among other factors outlined in section 8.4.1, shape the current status of CSR practice in the region. More importantly, as examined in section 6.4.2 of chapter 6, findings under this thematic category provide answers to research question 1, which sought to find out the extent to which firms operating in the NDR comply with ethical CSR behaviour. However, the current status of CSR practice as explained earlier, is attributed to some challenges summarized in the next subsection, which the majority of respondents (65%) agree hinders effective CSR practice in the region.

10.3.2 Challenges to effective CSR practice by Firms in the Niger Delta Region

In response to research question 2, the study identifies a litany of factors as presented in section 8.5.2, that impacts the effective CSR practice in the NDR. Predominant among these challenges as highlighted under thematic category 2 are; ***lack of proper CSR awareness, insecurity occasioned by militancy activities, corruption, lack of monitoring mechanism, and poor implementation of Global Memorandum of Understanding (GMOU)***. The non-involvement of local communities in CSR plans and decisions by firms is considered by 75% of the research participants to have contributed to the lack of proper CSR awareness in the region. However, the social and environmental concerns of the people of the NDR, which has given rise to youth restiveness and insecurity, as discussed in section 2.4.2, resulted to the introduction of the GMOU model to address the issue of non-involvement of locals in the region. Nevertheless, the poor implementation of the GMOU agreements, corruption and the lack of effective monitoring mechanism has constituted a major drawback to this great innovation. Section 8.4.2 presented these thematic findings which invariably contributed to the poor level of CSR ethical adherence amongst firms in the region, as further explained in the next subsection.

10.3.3 *Poor Ethical adherence amongst firms in the Niger Delta Region*

This thematic category further provides findings which buttresses the answers to research question 1. CSR practice in Nigeria is unregulated as articulated by the majority of the research participants and supported by literature evidence (e.g., Ijaiya, 2014), discussed in section 3.4 of chapter 3. Consequently, the lack of defined ethical codes of conduct has seen CSR in the NDR being practiced unethically. Moreover, without codes of ethics, firms may not show responsible business behaviour concerning CSR practice. Also, the prevalent instances of environmental degradation and pollution in the oil-rich region cannot be separated from the non-availability of ethical codes. As a region of people that depends on their environment for livelihood, it is conceivable to posit that this means of livelihood have been eroded, as agreed by the majority of the respondents (95%) across stakeholder groups and also revealed in extant studies (e.g., Uzoma and Mgbemena, 2015). Also, there are increased healthcare challenges, as revealed by the study findings (see section 8.4.3). Therefore, for the needed attributes of the proposed CSR ethical guidelines, these identified ethical issues have to be considered to ensure ethical compliance of firms in the NDR. These attributes, as developed from findings of this study, presented in Table 15 of chapter 9, is explained further in the subsection that follows.

10.3.4 *Relevant characteristics of effective CSR guidelines for Nigeria*

The answers to research question 3 is provided by the findings revealed from thematic category 4 as presented under section 8.4.4 – the relevant characteristics that influence the development of a set of effective CSR ethical guidelines include ***accountability, transparency and CSR reporting based on timelines***. The use of defined codes of conduct for CSR practice is also suggested, but as a developing country the available institutional framework needed to support effective CSR practice in Nigeria remains inadequate (see section 4.2.1), and such inadequacies have contributed to the poor state of CSR in the region. Furthermore, it is propounded that activities of CSR should be embedded in CSR models adopted in host communities such as GMOUs (6.4.2.3).

Therefore, considering the above revealed factors, this study aimed at improving the level and form of CSR being practiced in the NDR, attempts to develop a set of context-specific, CSR ethical guidelines. To aid monitoring of the guidelines compliance by practicing firms, a transparency benchmark framework is also designed.

The effectiveness of the developed guidelines as discussed earlier in section 7.9.1, can be tested and determined with a three-step procedure as adapted from Zidane and Olsson (2017), which involves:

- ***Monitoring of the guidelines' application/implementation;***
- ***Regular evaluation and review of implementation processes; and***
- ***stakeholders' feedback and effecting improvement to the guidelines.***

Moreover, this study, as also propounded by Telesetsky (2015) and Gatti et al. (2019) discussed earlier in section 6.3, highlights the need for CSR practice and disclosure in Nigeria to be made mandatory as a direct response to the lack of CSR regulations.

The key research findings as evaluated and discussed in the preceding sections above, aided the development of the proposed CSR Ethical guidelines which is the study's main contribution to knowledge, discussed further in the next section.

10.4 *Research Implication and Contribution to Knowledge*

The main aim of this research is to develop a set of ethically-driven, context-specific CSR guidelines that is characterized with features of global best practices, to help minimize instances of CSR ethical violations by firms operating in Nigeria Delta swamplands. As earlier discussed in section 1.6, there are limited studies that critically examines CSR ethical issues in the NDR with an aim to developing set standards to manage these issues. Therefore, this study, having identified the level of ethical misconduct in CSR practice and disclosure in the NDR, attempts at narrowing the identified gap and contributing to knowledge by developing a set of guidelines that will help improve the implementation of CSR ethics in the NDR and possibly Nigeria as a whole. This qualitative research was conducted by underpinning the study with institutional theory as the main theoretical lens, complimented by stakeholder and legitimacy theories to analyze the case study that adopts a phenomenological approach. Also, carefully selected research methodology and methods were adopted to achieve the research goal of developing a set of CSR ethical guidelines to improve CSR practice in the NDR of Nigeria. This study, as presented in Figure 24 above, has key implications for ***theory*** - expands our theoretical knowledge of CSR ethics, and implications for ***practice*** - provides management tools for both public policymakers and private practice decision making, as further explained in the next subsections.

10.4.1 Implication for Theory

From a theoretical perspective, the fundamental idea of this research is to understand how CSR implementation around the world works, compared to how CSR is practiced in a developing country such as Nigeria. This is aimed at applying literary and primary evidences in the development of a framework that aids the development of guidelines for CSR practice in Nigeria, particularly in the NDR. Also, another theoretical implication of this research, as applied, is that already established international frameworks on CSR and environmental responsibility can be adopted, bearing in mind some of their various identified limitations as highlighted in chapter 5, to assist in defining the framework suitable for developing proposed country-specific CSR guidelines. As earlier established based on findings from this study on CSR ethics in the NDR, several stakeholders suggest that for firms in developing countries to show responsible conduct, ethical guidelines as developed in this study, should be part of the country's CSR structure. However, the CSR ethical guidelines for each country should be developed based on each country's specific contextual needs, using the conceptual framework (see Table 15) developed from findings of this study.

Theoretically, in conducting this research, four main gaps, as outlined below, were identified and adequately addressed, therefore, contributed the body of knowledge.

- i) Scarcity of research in the area of CSR ethics in Nigeria*
- ii) Absence of studies in public policy-driven CSR ethical guidelines for Nigeria*
- iii) The use of institutional theory as a main theoretical lens, complemented by stakeholder and legitimacy theories as theoretical lenses in the discussion on CSR ethical guidelines in Nigeria.*
- iv) The adoption of Phenomenological Case study approach as the qualitative methodology to analyze the research on CSR ethics in a developing economy.*
- v) An introduction of transparency indices as a novel reporting CSR benchmark for the NDR, and potentially other regions in Nigeria.*

Also, with the aid of the conceptual framework developed and discussed in section 1.9, the study responds to gaps in the literature regarding the fundamental roles and relationships that exist amongst the key CSR stakeholders in CSR practice and disclosure the NDR. Moreover, as highlighted above this research adds to the body of CSR methodology literature by responding to

the need for a case study-based research that adopts a phenomenological approach for the development of CSR ethical guidelines for Nigeria.

10.4.2 *Implication for Practice*

This research responds to the need for ethically-driven, context-specific CSR guidelines developed from findings presented in section 8.4 of chapter 8, to address issues of CSR ethical violations in Nigeria, presented as the focus and primary aim of this study. This research expands on the work of scholars such as Alpana (2014), Sartor et al. (2016), and Visser and Tolhurst (2017), who hold similar views regarding the importance of guidelines to improve CSR practice. Furthermore, the implication of this study to CSR practitioners and scholars are as follows:

- The adoption of the developed CSR guidelines (presented in chapter 9) by the government in developing CSR policy could have a positive effect on ethical CSR practice in the NDR, and potentially Nigeria as a whole;
- Responds to bridging the CSR practice gap in Nigeria, by developing a transparency benchmark framework (see section 9.4, Table 16) that could serve as a yardstick for monitoring firms' ethical compliance to the set of developed guidelines;
- The research is also useful to other national/government institutions, to help address issues of CSR ethics through their benefit in policy development, as a guideline monitoring mechanism, and alternative tool/mechanism to harnessing key stakeholders, such as government, firms, local communities and civil society organizations.;
- From the perspective of firms operating in Nigeria and perhaps other developing countries, in-house ethical codes of conduct for improved CSR practice can be developed by using the guidelines and transparency benchmark indices provided in this study;
- As discussed in section 6.5, this study highlights the importance of contextuality in CSR practice. This said, the results/findings of this study could assist other regional and national governments in their drive towards realizing the much-publicized sustainable development goals (SDGs) as discussed in section 5.2.1.4.

However, it is important to note that according to Jaiyesimi (2016), developing countries are faced with the underlisted challenges that inhibit the ability to achieve the recommended sustainable development goals.

- i) Difficulty in the Implementation of the UNSDG to fit the local context;

- ii) Instability, as a result of conflicts between Nations; and
- iii) Lack of political will to transform the SDG programs into sustainable long-term practices.

While considering several benefits and theoretical/practical implication of this study as outlined in the preceding sections, it is essential to acknowledge the limitations encountered in the course of conducting this study, as discussed in the next section. Respective mitigation strategies were however applied to the identified limitations in order to ensure a hitch-free research process.

10.5 Limitations of the Study

This research involves a case study examination of the CSR ethical response of firms operating in the NDR of Nigeria with a view to developing a guideline for ethical CSR practice. The study adopts a phenomenological case study approach to obtain deep insights from participants about the state of CSR practice, the challenges in the region and the relevant characteristics needed for the guideline development. The methodology involved conducting face-to-face semi-structured interviews with participants made up of key CSR stakeholders' groups to help achieve the research aim as discussed earlier in section 1.4. These stakeholder groups comprise of **government** - who make policy to guide CSR practice, **firms** - who practice CSR, **local communities** – who are impacted by firms CSR actions, and **civil society organizations** - who monitor and report on CSR activities.

However, the nature of the research, the method of data collection and analysis, the research environment, and participants' potential to providing biased responses constitute some of the limitations to this qualitative research (Queirós et al., 2017). These limitations as evaluated below, were however mitigated by applying corresponding strategies discussed in section 10.5.1 below.

- i) **The nature of the research:** In this doctoral research, all the critical stages of the study were executed independently. The stages involved in this qualitative study includes the critical evaluation of existing literature, laying out the methodological stance, and then, the actual data collection and analysis. In a study of this nature, the candidate initiates the various processes involved before discussing with peers and supervisors. While this research process has its own merits such as maintaining consistency and research focus, it is nevertheless devoid of having multiple perspectives with other researchers with diverse experiences in the chosen research area (Ochieng, 2009). In other words, such a process may seemingly lead to the lack of robustness of ideas and the approach adopted (Sarma, 2015).

- ii) ***The research environment:*** The research was conducted in the NDR of Nigeria, and the findings obtained from the analyzed data followed an interpretive/ constructivist paradigm, as discussed earlier in section 7.4. Since CSR is a context-specific and region-based practice (Ozuem et al., 2014, Tilt, 2016), it is conceivable to consider the possibility of repositioning some CSR characteristics which may relate to western CSR frameworks that may not be entirely suitable for a developing country's guideline as being incorporated in this study.
- iii) ***Access to participants and Insecurity:*** The terrain of the Niger Delta swamplands is difficult due to the strategic location of this region at the tail end of the collision point between river Niger and the Atlantic Ocean. Moreover, the challenge of insecurity in the region potentially created some limitation for qualitative research of this nature that requires conducting face-to-face interviews.
- iv) ***Participants and Researcher bias:*** A common threat to qualitative research data reliability is the issue of bias of interview respondents and the analysis by researcher (Brink, 1993, Borowska-Beszta, 2017). In the case of this study involving MNOCs in the NDR - Nigeria's oil rich region - where the oil and gas sector is entangled in political patronage, the risk exists of selecting some participants whose views may be influenced by political considerations rather than what exactly is obtainable. Situations where selection bias such as this exists, has the potential of undermining the integrity of the collected data. Therefore, the researcher needs to negate the chances of bias affecting the validity of the data by adopting multiple methods of data collection and data analysis, as done in this research.

10.5.1 Mitigation Strategies for Research Limitations

Despite the potential risk associated with the limitations identified above, this study was able to guide against the likelihood of such limitations substantially affecting the results of the research by adopting the strategies outlined below:

- Firstly, the process of laying out the aims and objectives that guided the research process and making the choice of the methodology and methods employed in conducting the research entailed continuous reviews, commentary and invaluable contributions by the supervisors of this research as well as those of experienced academics and CSR practitioners.
- Regarding the research environment and the possibility of misapplication of western CSR models in the development of the proposed guidelines meant for the NDR, great care was

exercised in contextualizing the identified characteristics to ensure they are suitable for use in NDR of Nigeria as envisaged in this study.

- Also, in response to the potential limitation of existing insecurity in the region and accessing the research participants, plans were made to conduct interviews at relatively safer venues, and the participants were also helpful as they complied and cooperated accordingly.
- Finally, on the issue of bias as discussed earlier in section 7.10, **participants** were strategically selected and thoroughly briefed on the purpose of the research and the importance of obtaining their earnest and valuable insights and experiences that could aid in the development of guidelines to improve CSR practice in Nigeria. Also, to avoid bias on the part of the **researcher**, data triangulation was ensured by gathering data from four different categories of participants made up of key CSR stakeholder groups, and data was analyzed both manually and with the aid of Nvivo software.

10.6 Recommendations for Future Research

The issue of CSR ethics has received diverse views from scholars and CSR practitioners. Moreover, extant literature is inundated with different ethical approaches being practiced by firms in developed countries. However, the case is not the same for Nigeria and other developing countries where the absence of ethical guidelines has continued to widen the gap between CSR practice and shareholders' expectations. Therefore, there is a need to further advance the conversation in this important, yet significantly unexplored area of CSR that is now highlighted in this study. Hence, three critical areas for further research include:

- (i) Expanding the research, through a multiple case study methodology, on the ethical response by firms operating in other sub-Saharan African countries.**
- (ii) An investigation on how firms' practice in Nigeria respond to the sustainable development goals (SDGs) principles targeted for low-income countries.**
- (iii) A study on effective legislation on ethical CSR response by firms operating in Nigeria.**

10.7 Conclusion

Despite the much-publicized CSR efforts by firms operating in the NDR, this study, according to findings revealed from data gathered and analyzed, shows that the CSR response by these firms, particularly as it relates to ethical issues is significantly poor. Furthermore, this study also highlights the gaps in CSR practice and, through a phenomenological case study approach, was

able to develop a set of context-specific CSR ethical guidelines to help improve CSR ethical conduct in the NDR. Also, a transparency benchmark framework was developed to aid the monitoring of firms' implementation and compliance level to the developed guidelines and also help determine efficacy of the guidelines. These guidelines and transparency benchmark outlined in sections 9.3 and 9.4 respectively, aims to progressively help in achieving the United Nations Sustainable Development Goals (SDGs) by the proposed 2030 in Nigeria. Finally, the results of this research will be beneficial to stakeholders, such as firms, government, local communities, civil society organizations, as well as the academic community in enriching the theory and practice of ethically-driven CSR in a developing society such as Nigeria.

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GLOSSARY

AA – Account Ability represents the Accountability principle which consist of a series of standards and frameworks used by organisations to signify responsibility, sustainability and accountability.

AGIP – Azienda Generale Italiana Petroli (meaning General Italian Oil Company). One of the top oil companies operating in Nigeria

AMNESTY INTERNATIONAL- A non-governmental organisation focused on Human rights

CDC – Community Development Committee: are made up of a group of people from a local government/ local authority, community and voluntary sectors and social partners

CSED – Corporate Social and Economic Disclosure – a factor of CSR practiced by firms.

CSR – Corporate Social Responsibility involves firms ensuring responsibility to the people, economy and environment in which they operate.

DBEI- Department of Business Enterprise and Innovation – a department of the government of Ireland responsible for employment across the country.

DJSCI – Dow Jones Sustainability Group Index – tracks and measures the economic, environmental and social performance of leading companies in terms of

DPR – Department of Petroleum Resources – Maintains the records of the Petroleum Industry and responsible for exportation and importation of petroleum products.

EXXONMOBIL- Merger brand name since 1999 of Exxon (Esso, Enco and Humble oil of the United stated) and Mobil (Formerly Socony Vacuum oil of United states). Top oil company operating in the NDR of Nigeria

FIRMS – A business formed to provide services for profit- For this study, it represents both the local businesses and Multinational corporation operating in a society, and used interchangeable with company.

GMOU – Global Memorandum of Understanding – A document agreed upon and signed by interested parties indicating the form of CSR activities to be executed by MNOC operating in the NDR of Nigeria.

GRI – Global Reporting Initiative; International organisation responsible for understanding and communicating issues such as climate change, corruption and human right.

IAEA – Inter- Agency and Export Group

IISD- International Institute for Sustainable Development

ILO – International Labour Organisation; an agency of the United Nation responsible for setting international Labour standards that will promote decent work.

IOC – International Oil Companies- Another term used for Multinational oil companies

IOE- International Organization of Employers; A network of more than 150 private businesses representing other businesses in various decisions making debates/ meetings like the G20, ILO and other Forums.

ISAR- International Standards of Accounting and Reporting

ISO – International Organization for Standardization

MDG - Millennium Development Goals – is a UN initiative that focuses on 8 goals reformed into the 17 sustainable development goals.

MNCs – Multinational Companies – International companies operating in other (host) countries

MNOCs – Multinational Oil Companies – International oil companies operating in host countries.

MOSOP- The Movement for the survival of the Ogoni People

NDR – Niger Delta Region – same as Nigeria Delta Swamplands, and used interchangeable in study

NEITI – Nigeria Extractive Industries Transparency Initiative (A self-accounting body responsible for managing the transparency and accountability of Extractive sectors in Nigeria)

NNPC – Nigerian National Petroleum Corporation (Responsible for all representation/ participation and regulation of activities that takes place in the country's petroleum industry).

OECD- Organization for Economic Cooperation and Development; An intergovernmental organization with 36 members responsible for stimulating economic progress and world Trade

OHASAS- Occupational Health and Safety Assessment Series: A British Standard for Occupational Health and Safety Management.

OPEC- Organisation of Petroleum Exporting Countries. (Consists of 15 members of the world's major oil producing and exporting countries. In which Nigeria is a member).

SDG – Sustainable Development Goals - adopted by United Nations as a call to end poverty, protect the planet and ensure people enjoy peace and prosperity 2030.

SHELL- A United States owned subsidiary of Royal Dutch Shell Transnational Corporation. One of the seven largest Oil Companies in the world with it headquarter based in Houston Texas.

SLO - Social License to Operate; This is the level of acceptance and approval given to Organizations by their stakeholders, particularly the local communities

SA - Social Accountability means holding people and firms to account for their performance.

SR - Social Responsibility – term used for CSR by early scholars.

STAKEHOLDER DEMOCRACY NETWORK- A Non- Governmental Organization (Civil Society Organisation) established in 2004 to help those affected by the extractive industry and poor government, to fight for their rights through enlightenment and empowerment.

TOTAL - A French Multinational Oil company, one of the seven largest oil companies in the world, with its headquarters based in Courbevoie, France.

UNEP - United Nation Environmental Programme, which is an agency of the United Nation that assist developing countries coordinate and implement sound environmental policies and practice.

UNGC – United Nations Global Compact

UNPO - Acronym for Unrepresented Nations and peoples Organization, an organization established in 1991 and made up of member from both government and otherwise. Its headquarters is based in Brussels, Belgium and they act as a voice for the marginalized and unrepresented people nationwide.

WBCSD: World Business Council for Sustainable Development is an association of 140 international companies from over 30 countries representing more than 20 industrial sectors.

Two major International organizations; Business Council for Sustainable Development (BCSD) and World Industry Council for the Environment (WBCE) merged to form the WBCSD.

WCED – World Commission on Environment and Development - also called the Brundtland commission, named after its chairman Harlem Brundtland. An international commission that discuss strategies for promoting sustainable development

APPENDICES

Appendix 1

PROFILE OF INTERVIEW PARTICIPANTS

S/N	PARTICIPANTS CODE	STATE	DESIGNATION /STATUS	ORGANISATION/INSTITUTION/ ASSOCIATION
1	GR1	Akwa-Ibom	<i>Director</i>	Federal Govt. Agency
2	GR2	Bayelsa	<i>Director</i>	State Govt. Agency
3	GR3	Delta	<i>General Manager</i>	State Govt. Agency
4	GR4	Rivers	<i>Executive Director</i>	Federal Govt. Parastatal
5	GR5	Rivers	<i>Senior Manager</i>	Local Govt. Agency
6	FR1	Akwa-Ibom	<i>General Manager</i>	International Oil Company
7	FR2	Bayelsa	<i>Senior Manager</i>	Multinational Company (Oil-servicing company)
8	FR3	Delta	<i>Director, Sustainability</i>	International Oil Company
9	FR4	Rivers	<i>Head, CSR Dept.</i>	International Oil Company
10	FR5	Rivers	<i>CSR Team Leader</i>	Multinational Company
11	CS1	Akwa-Ibom	<i>Chief Exec. Officer (CEO)</i>	Civil Society Organisation/ NGO
12	CS2	Akwa-Ibom	<i>Executive Secretary</i>	Civil Society Organisation/ NGO
13	CS3	Bayelsa	<i>Founder/CEO</i>	Non-Govt. Organisation/ CSO
14	CS4	Delta	<i>Regional Head</i>	Civil Society Organisation
15	CS5	Rivers	<i>Executive Director</i>	Civil Society Organisation
16	LC1	Akwa-Ibom	<i>CDC Chairman</i>	Local community
17	LC2	Bayelsa	<i>Chairman (Traditional Council)</i>	Local Community
18	LC3	Delta	<i>Youth Leader</i>	Local Community
19	LC4	River	<i>Community Chief</i>	Local Community
20	LC5	Rivers	<i>CDC, Secretary</i>	Local Community

NOTE: Pseudo Names (Codes) is used to represent Research Participant for confidentiality

Appendix 2

Letter of Introduction from Researcher's School



UNIVERSITY OF
WINCHESTER

Tel: 01962 440016
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www.winchester.ac.uk

Winchester
Hammerno
SO22 1NH

The Director
Department of Petroleum Resources
No 7 Kofo Abayomi Street
Victoria Island
Lagos
Nigeria

15 May 2019

Dear Sir/Madam

This letter is to introduce our student Augustar (Star) Ehigialua who is currently studying for a PhD with the University of Winchester.

Star has been a student with us since 2017 and is studying and collecting data for her thesis 'The ethical imperative of Corporate Social Responsibility disclosure by firms in the Nigeria delta swamplands'.

If you have any questions please do not hesitate to contact me.

Yours faithfully

Helen Jones

Helen Jones
Postgraduate Research Student Administration Coordinator.



Chancellor: Alan Titchmarsh MBE VMH DL
Vice-Chancellor: Professor Joy Carter BSc PhD CGeol FGS

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Appendix 3
Information Letter

Research Title: The Ethical Imperative of CSR Disclosure by firms in Nigeria Delta Swamplands.

My name is Augustar Omoze Ehigalua. I am a Research Student of the Faculty of Business, Law and Sports at the University of Winchester in the United Kingdom. I am conducting a study for my PhD postgraduate Research Thesis. Kindly read through the information about my Research below, and then decide whether you wish to take part in an interview for this research.

My research area is Corporate Social Responsibility (CSR). I am researching particularly on the importance of ethics in CSR practice and disclosure by firms operating in Nigeria Delta Swamplands. The aim of this study is to develop an effective implementation guideline that will help in promoting and improving CSR practice in Nigeria Delta Swamplands, and findings derived from conducting this study will help in achieving this aim.

You/Your Organization is one of the key Stakeholders identified during my study and have been requested to be part of this research by participating in an interview for the purpose of gathering data for use in my research. The interview will be conducted by the researcher at a mutually agreed and convenient venue, date and time. The Interview will be audio-recorded and will last for approximately 1hour.

In full compliance to the **General Data Protection Regulation (GDPR) 2018**, anonymity will be maintained inclusive of screening of data to ensure this principle is upheld. Data will not be shared with third parties and will be electronically stored and password protected at all time. Involvement in this study is entirely voluntary and should you chose to withdraw from the process, during or after the interview, reasons for your decision would not be required and your data will not be used. However, responses given during the interview will be transcribed and used anonymously in publications, reports, web pages and other research. Hence, notice of withdrawal should be indicated before data is already put to use.

Upon deciding to take part in this research, kindly sign two copies of the consent form; one will be retained by you and the other is to be returned to me for record purposes. If you have any questions, please contact me through: a.ehigalua.17@winchester.ac.uk.

Appendix 4

Consent form

Research Title: The Ethical Imperative of CSR Practice and Disclosure by Firms in Nigeria Delta Swamplands

Researcher Contact Details: Augustar.O. Ehighalua

Winchester Business School

University of Winchester

United Kingdom

SO 22 5FT

07712867366, +2348037054154, a.ehighalua.17@winchester.ac.uk

Request for Informed Consent (Please tick each box to confirm informed consent)

- ☐ I have read the information presented in the information sheet about the research being conducted and have been given adequate time to consider my decision to participate.
- ☐ I have been given opportunities to ask questions about the study, and questions were answered satisfactorily.
- ☐ I understand that my participation in the study is voluntary and that, should I wish to, I may withdraw at any time during the interview without providing reasons, and that my data will not be used.
- ☐ I understand that taking part in this study involves me being interviewed by the researcher, and agree to this interview being audio- recorded and transcribed.
- ☐ I understand that the principle of anonymity will be maintained.
- ☐ I give consent for my responses to be quoted in publications, reports, web pages and other research outputs, but data collected about me during the study will be strictly anonymized.
- ☐ I understand and consent to notes being taken during the interview

Name of Participant Signature Date.....

Name of Researcher..... Signature..... Date.....

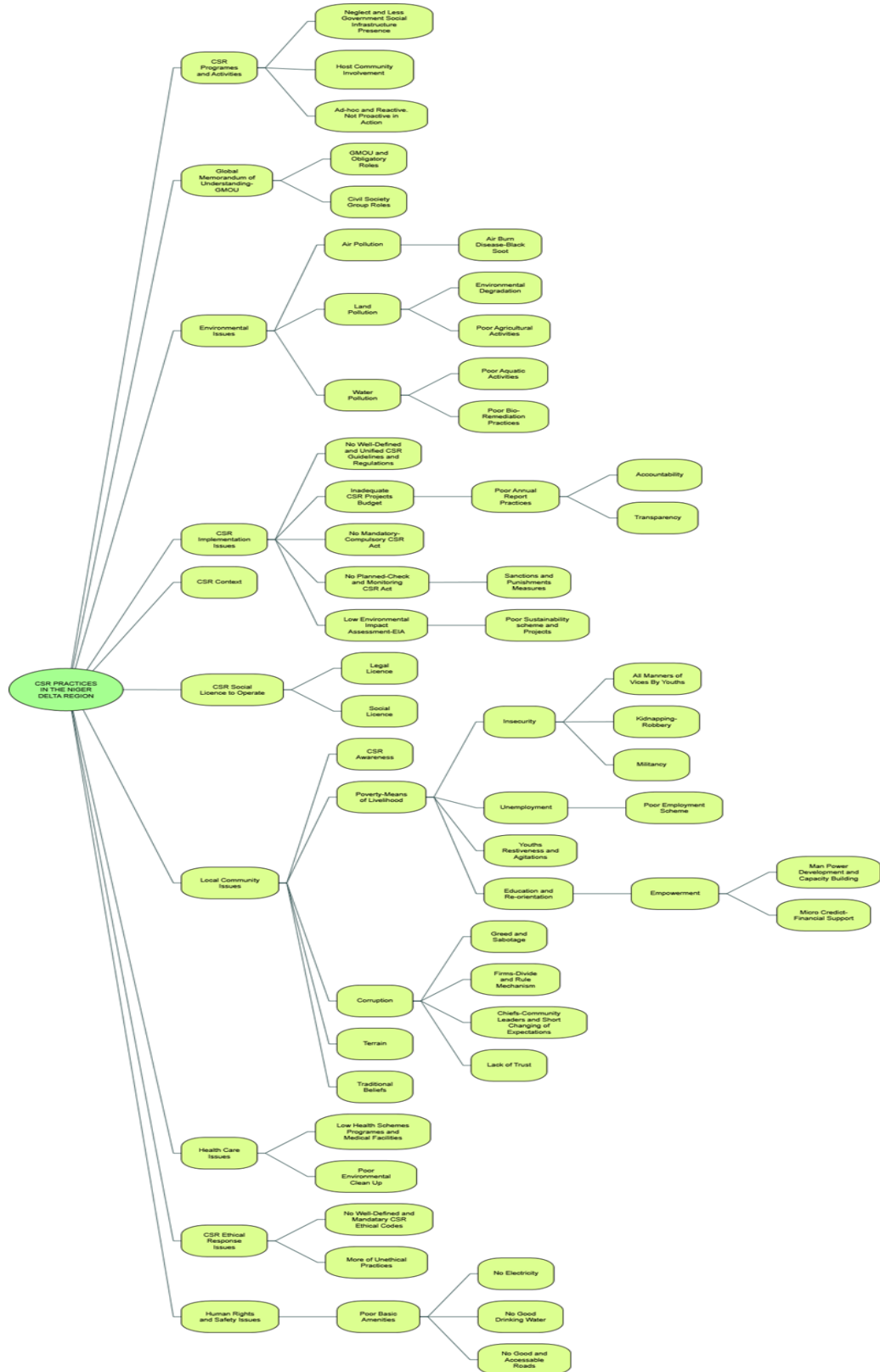
Appendix 5

INTERVIEW QUESTION GUIDE.

<u>QUESTION THEME/SUB-THEMES</u>	<u>REASON FOR THE QUESTION</u>
CSR Practice?	To ascertain the existence and level of CSR Practice.
CSR Guideline or Code of Conduct or Any defined Procedure?	To determine whether or not the Firms follow any existing guideline or Code of Conduct in CSR practice.
Contextual Issues	To determine how MNCs CSR Practice in their home countries differ from that of the host countries/communities.
Ethical perception	To ascertain the interviewee's perception about ethical adherence by practitioners
Environmental Issues <ul style="list-style-type: none"> • Land Pollution • Air Pollution • Water Pollution 	To determine participants understanding of environmental issues and how these are addressed by practitioners (Through CSR).
Health Issues	To determine practitioners' response to host communities regarding the negative impact their operational activities have on their health.
Safety Issues <ul style="list-style-type: none"> • Staff Safety • Equipment maintenance, e.g. Pipelines, gas plants, storage tanks etc. 	To ascertain how locals are protected from hazards resulting from MNCs activities.(Health Safety and Environment)
Labour Issues	To gain understanding of how MNCs operating in the region respond to Labour issues. e.g. job creation, non- discrimination against the people and gender equality.
Community Issues <ul style="list-style-type: none"> • Infrastructure Development like Health Care Centres, School etc. • Relief Materials Provision E.g. Food items, First aid etc. 	To know the level of involvement and Social responsibility by MNCs towards their host communities. And also how they respond in times of natural disaster.
Corruption Issues	To determine participants view on the effect of corruption on CSR practiced by MNCs with particular reference to the Niger Delta Region.

Appendix 6

Summary of Theme and Sub-Themes (Mind Mapping)



Appendix 7

Code Book

Coding Summary for Participants

S/N	Participant I.D. (Name)	Description	Codes	References
1	Local Community Rep. (LC 1)	Record of summary of codes & references for LC 1	26	46
2	Local Community Rep. (LC 2)	Record of summary of codes & references for LC 2	20	32
3	Local Community Rep. (LC 3)	Record of summary of codes & references for LC 3	22	33
4	Local Community Rep. (LC 4)	Record of summary of codes & references for LC 4	22	33
5	Local Community Rep. (LC 5)	Record of summary of codes & references for LC 5	18	26
6	Civil Society Rep. (CS 1)	Record of summary of codes & references for CS 1	26	46
7	Civil Society Rep. (CS 2)	Record of summary of codes & references for CS 2	25	43
8	Civil Society Rep. (CS 3)	Record of summary of codes & references for CS 3	24	44
9	Civil Society Rep. (CS 4)	Record of summary of codes & references for CS 4	20	42
10	Civil Society Rep. (CS 5)	Record of summary of codes & references for CS 5	34	68
11	Firms Rep. (FR 1)	Record of summary of codes & references for FR 1	20	40
12	Firms Rep. (FR 2)	Record of summary of codes & references for FR 2	20	36
13	Firms Rep. (FR 3)	Record of summary of codes & references for FR 3	25	43

S/N	Participant I.D. (Name)	Description	Codes	References
14	Firms Rep. (FR 4)	Record of summary of codes & references for FR4	29	44
15	Firms Rep. (FR 5)	Record of summary of codes & references for FR 5	26	36
16	Government Rep. (GR 1)	Record of summary of codes & references for GR 1	27	45
17	Government Rep. (GR 2)	Record of summary of codes & references for GR 2	30	57
18	Government Rep. (GR 3)	Record of summary of codes & references for GR 3	24	41
19	Government Rep. (GR 4)	Record of summary of codes & references for GR 4	23	38
20	Government Rep. (GR 5)	Record of summary of codes & references for GR 5	22	40

Appendix 8

Code Book

Coding Summary for Themes & Sub-themes

S/N	Names	Files	References
1	CSR Context	6	16
2	CSR Ethical Response Issues	9	9
2.1	More of Unethical CSR Practices	7	17
2.2	No Well-Defined and Mandatory CSR Ethical Codes	11	18
3	CSR Implementation Issues	13	22
3.1	Inadequate CSR Projects Budget – Annual Report Practices & Accountability - Transparency	13	28
3.2	Low Environmental Impact Assessment – Sustainability Scheme Plan	6	11
3.3	No Mandatory – Compulsory CSR Act	12	20
3.4	No Planned Check and Balance – Sanctions Act	10	22
3.5	No Well-Defined and Unified CSR Guidelines & Regulations	17	44
4	CSR Programmes and Activities	18	46
4.1	Ad Hoc – Reactive and Proactive in Action	8	16
4.2	More of Host Community Involvement - Participation	11	22
4.3	Neglect and Less Government Social Infrastructure Presence	11	17
5	Environmental Issues	14	22
5.1	Air Pollution – Air Burn Diseases – Black Soot	9	15
5.2	Land Pollution	20	29
5.2.1	Environmental Degradation	12	19
5.2.2	Poor Agricultural Activities	8	10

S/N	Names	Files	References
5.3	Water Pollution – Poor Aquatic – Marine and Bio-Remediation Activities	9	11
6	Global Memorandum of Understanding (GMOU)	15	31
6.1	GMOU and Obligatory Roles	13	26
6.2	Civil Society Group Roles	4	8
7	Health Care Issues	9	13
7.1	Low Health Schemes Programmes – Poor Environmental Clean-up	8	10
8	Human Rights and Safety Issues	8	11
8.1	Poor Basic Amenities – No Electricity Supply – Good Drinking Water & Roads	8	11
9	Local Community Issues	9	17
9.1	Corruption	9	12
9.1.1	Chiefs – Community Leaders & Short Changing of Expectations	8	14
9.1.2	Firms – Divide and Rule Mechanism	10	17
9.1.3	Greed and Sabotage	12	19
9.1.4	Lack of Trust	6	9
9.2	Poverty – Means of Livelihood	11	19
9.2.1	Insecurity – Heavy Presence of Mobile Police Men and Soldiers	15	27
9.2.2	Unemployment – Poor Employment Schemes	10	15
9.2.3	Youths Restiveness and Agitations	8	12
9.2.4	Education and Re-Orientation	7	11
9.2.4.1	Empowerment – Man Power Development and Capacity Building	9	12

S/N	Names	Files	References
9.2.4.1.1	Micro Credit – Financial Support	4	4
9.3	CSR Awareness	16	29
9.4	Terrain	9	15
9.5	Traditional Beliefs	8	8
10	CSR License to Operate	8	13

Appendix 9

VERBATIM QUOTES FROM RESEARCH PARTICIPANTS AND REPRESENTATION IN FORM OF WORD CLOUDS AND WORD MAPS.

8.3.1 Corporate Social Responsibility (CSR) Program and Activities: Respondent agree that **CSR practice in the region is poor**. However, some firms carry out **haphazard CSR** because of the **negligence on the part of the government**.

".....CSR in Nigeria and particularly the NDR, I will rate below average"- Participant CS4.

"..... but this social responsibility has not been properly carried out the way it should beso what firms are practicing now is a face-saving measure"- Participant LC4.

".....I will blame the government because you cannot ignore the needs of the people and think they will keep calm. The companies then tend to give the reactions of the communities as an excuse for not carrying out enough CSR"- Particular CR3.

"..... sometimes it has to do with the level of government involvement in the provision of social infrastructure. Government has a part to play in ensuring effective CSR."- Participant FR3.

Some of the respondents recommended **active involvement of host communities** in CSR as a way of sustaining the practice in the region.

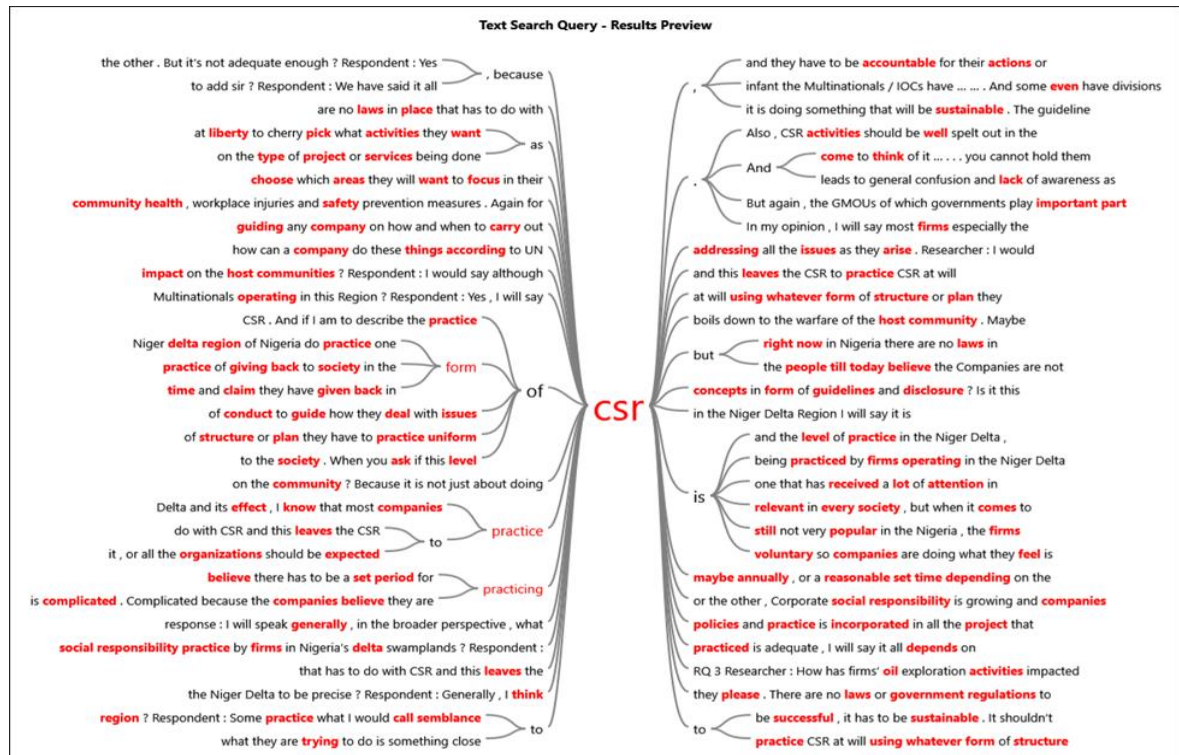
".....the MNCs bringing a representative of the host community as part of the board to feel a sense of ownership is one way of dealing with the issue of sabotage. Local communities' participation helps ensure a harmonious relationship between MNCs and host communities"- Participant GR3.

Firms should **practice more of proactive CSR rather than ad-hoc and reactive CSR, as commented thus:**

"..... they should not just be asked to clean up oil spillages promptly but should devise a means where the oil companies are more proactive by servicing the oil pipes and improving on their maintenance to prevent the oil spillages from occurring"- Participant CS5.

"..... now the quick intervention is another aspect, they do not even intervene early, to the extent that things get worse, people die, and means of livelihood are negatively affected.....so, it is all about reacting to issues as they occur"- Participant LC2.

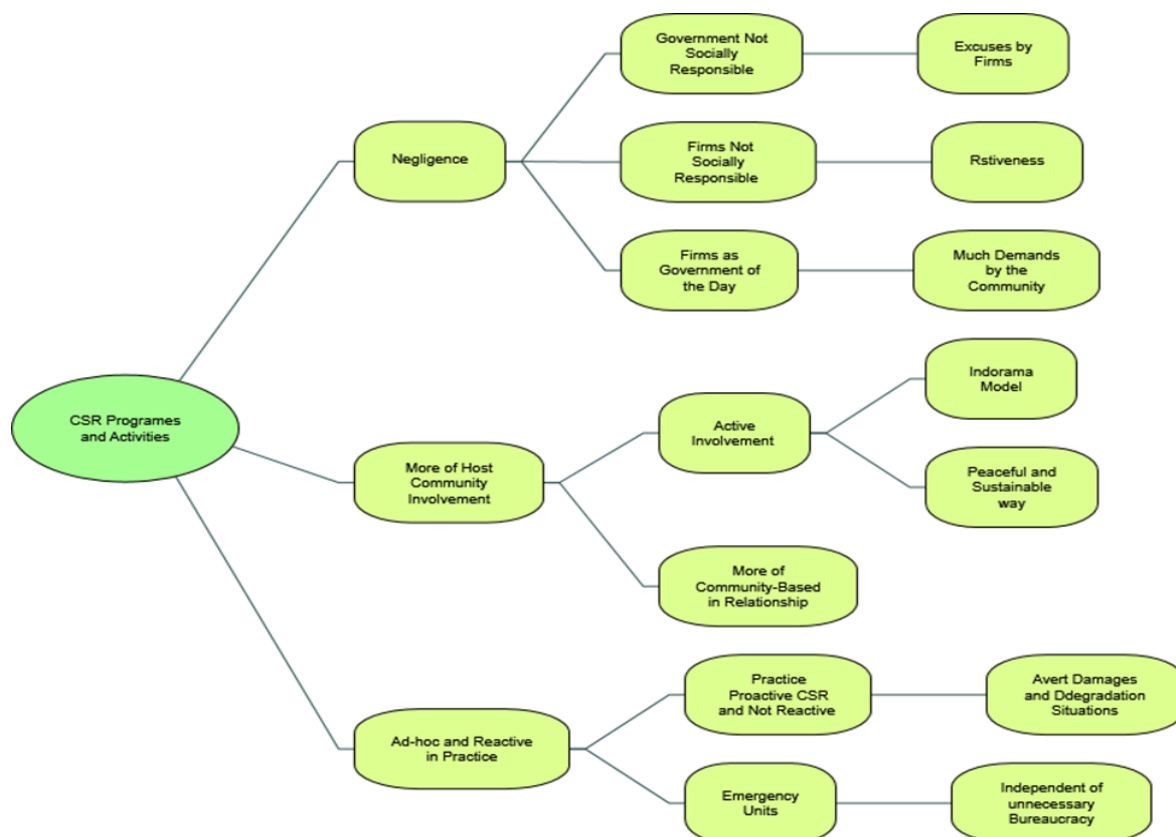
To further demonstrate data trustworthiness, the common phrases and words used by the respondents to describe CSR programs and activities as extracted from the interview transcript using the Nvivo 12 software are presented below. Also presented is a mind map developed from the participants' responses, as constructed by the Nvivo 12 software.



Common Phrases used to describe CS Programs and Activities



Word Cloud - Common Phrases used to describe CS Programs and Activities



Mind Map on CSR Programs and Activities

8.3.2 Global Memorandum of Understanding (GMOU)

"..... CSR in the NDR involves drafting an agreement between the community members and the firms. The agreement is mostly done before firms are given access to carry out any form of oil exploration activities in these communities. These agreements are known as the Global Memorandum of Understanding (GMOU), signed in the presence of all concerned parties stating the needs of the communities and the promise by the firms to perform" – Participant CS5.

However, sometimes the **agreements are not respected and budgets earmarked for the execution of the projects not encouraging**, as commented thus:

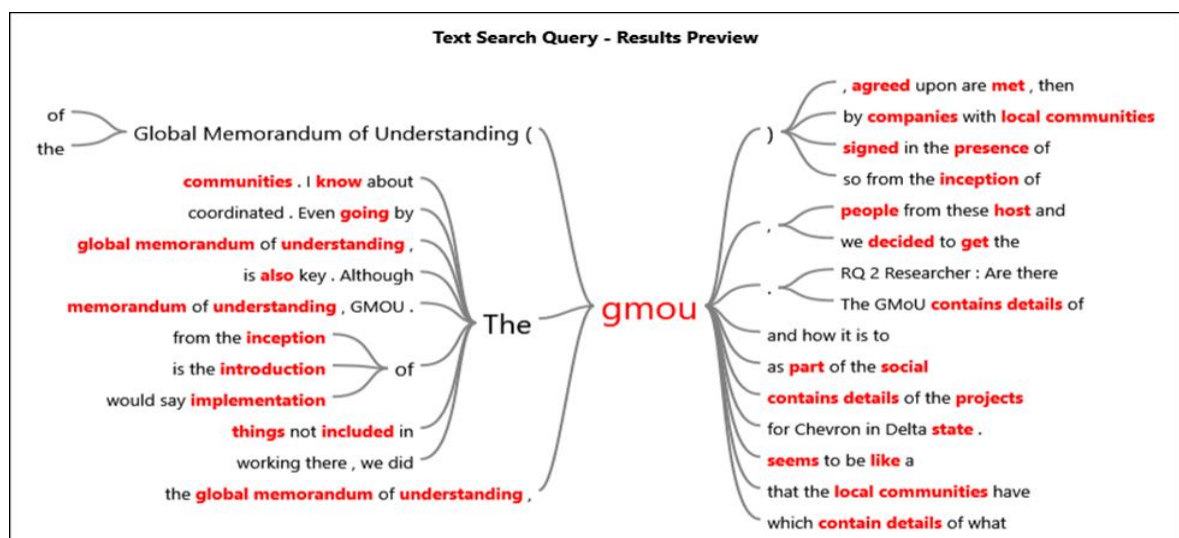
".....the GMOU, I would describe as a double-edged sword. I say this because, although the GMOU has been devised as a means of coming to a better and concrete agreement between firms and the communities, elements and factors within the system seems to keep crippling the success of this medium"- Participant FR4.

Furthermore, respondents agree that the **civil society groups** should be the watchdog of the society by monitoring, speaking out and **following up signed GMOUs** to ensure firms operating in the region are living up to their social responsibility. They commented:

“.....the civil society organization is a key player in ensuring that CSR practice is adequately practiced and also in an ethical manner. We also try to investigate matters arising by visiting the interior part of the region that do not even have access roads to ensure what needs to be addressed are actually addressed”- Participant CS4.

“...talking about civil society organization, they play a major role. CSO speaks out and also try to follow up with signed GMOUs to ensure no party is left out. The communities may invite civil society groups or employ other measures to get the companies to comply”- Participant FR5.

The responses of the participants, in the form of common words (word cloud) and phrases used to describe the use of GMOU in the NDR during the interviews, as extracted from the transcripts using Nvivo 12 software, are presented below. Also, a mind map illustrating the descriptions of the GMOU initiative by the respondents, as extracted from the interview transcripts using Nvivo 12 software is presented below.



Common Phrases used to describe GMOU

8.3.3 Environmental Issues

“..... the activities of mainly the international oil companies have left the region in such a deplorable condition..... the entire ecosystem is gone, which makes it quite a difficult challenge”- Participant CS5.

“..... the gas flaring happening in the region is causing serious air pollution.....this black soot which has caused and keeps causing health hazards to the people is caused by the gas flaring done by the oil companies operating in this region”- Participant LC5.

Furthermore, as reported, most of the respondents expressed concerns about the **oil exploration activities increasing the poverty level in the region**, by commenting thus:

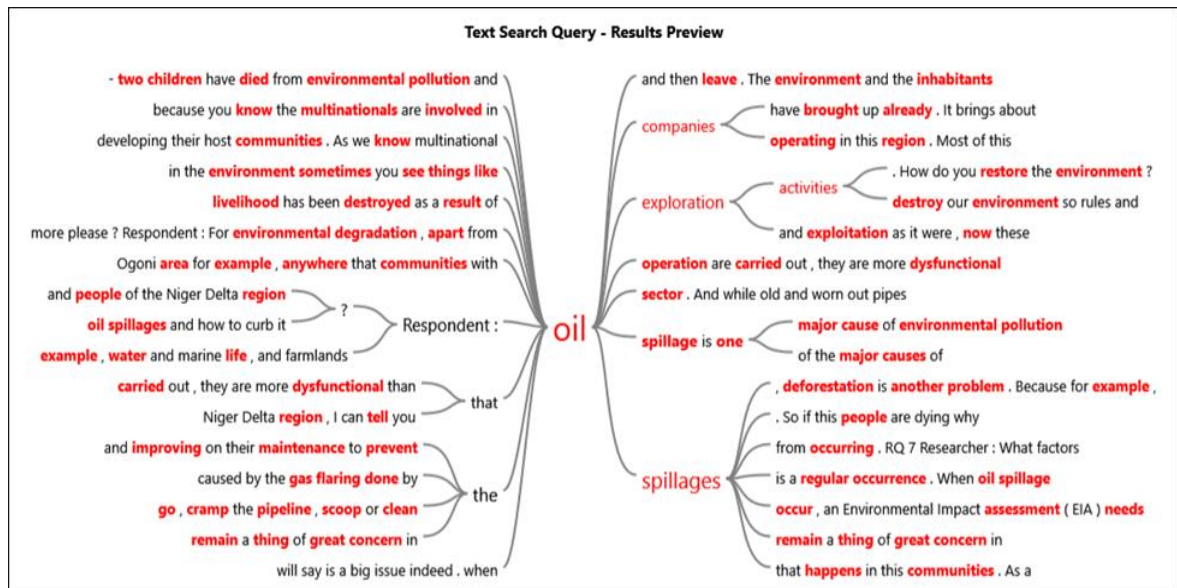
“.....once a pipeline traverses or there is what is called a right of way, nobody is going to farm on the whole of that land stretch, and no form of agricultural activities will take place there, so indirectly it is also affecting the agricultural lives of the people because a whole stretch of land is left to fallow’- Participant CS2.

“.....if this issue is not nipped from the bud, in the next 10 or 20 years I doubt there is even going to be any form of fishing in the deep seas due to the rate of pollution..... the aquatic animals are fast going into extinction.”- Participant LC2.

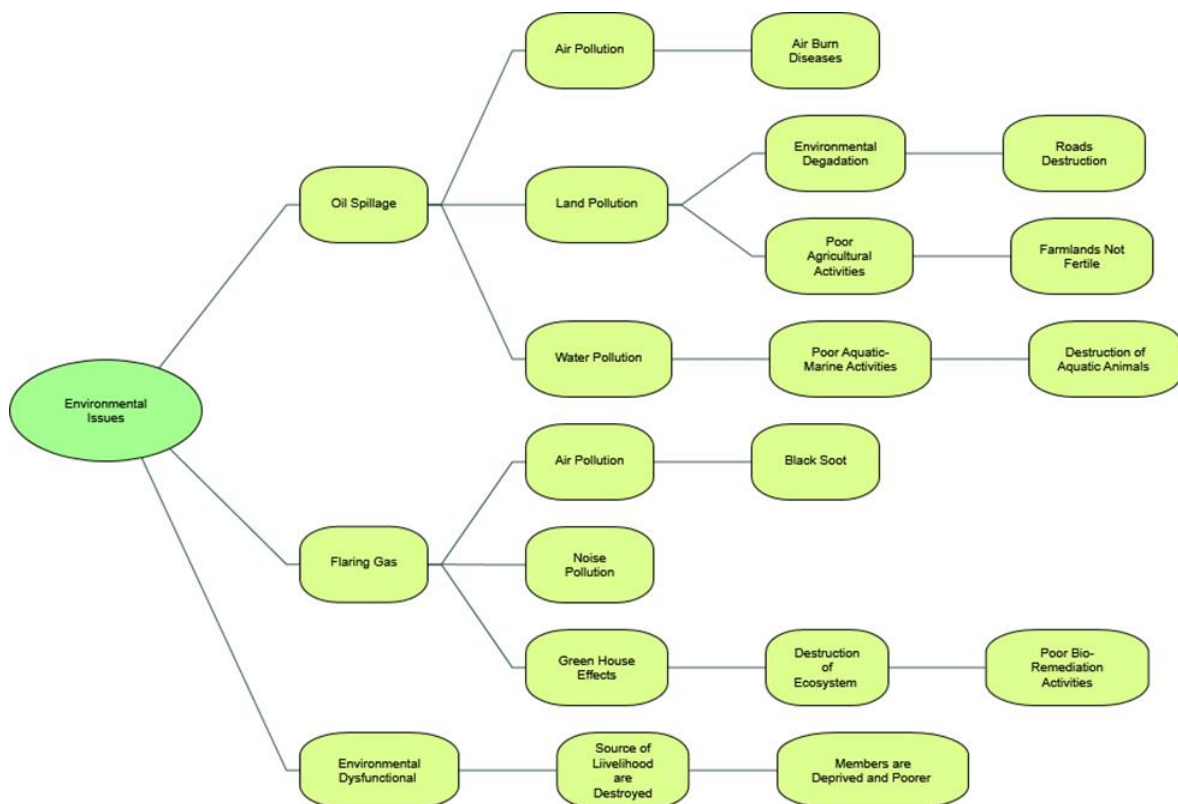
However, some **respondents express worry that firms in the NDR have no plan of going green to cushion the negative effect of their operations**, as it is being practiced in the western world, by commenting thus:

“.....if there is environmental pollution, you use a system called the scrubbers. It involves a process where they are kept in the air, and they attract all these black fumes. That is an environmental control measure I think should also be put into consideration”- Participant CS2.

To further show the context in which the terms presented above are used to describe environmental issues confronting the oil-rich NDR, notable phrases used by the respondents, as extracted from the interview transcript using Nvivo 12 software, is presented below. The key terms used by the respondents to describe environmental issues in the NDR of Nigeria, is also applied in constructing a Mind map, using Nvivo 12 software, as presented below.



Phrases used to describe Environmental issues and oil Spillages in the NDR



Mind Map on Environmental Issues in NDR

8.3.4 CSR Implementation Issues

The respondents identified **unregulated CSR practices and lack of well spelt out CSR rules and guidelines** as significant setbacks for effective CSR implementation in the region, and commented as follows:

“..... if there are regulations that consider the conditions and situation of the people of the communities, the practice might improve.....since there are no regulations, companies do what they feel or like for the people, and as far as they are concerned, it is fine”- Participant CS3.

Some respondents also agreed that a well spelt out **guideline would make CSR practice measurable** and impactful in the region, and commented thus:

“.....there should be a unified standard to help both the communities and the companies. The communities will know what they would get, and companies will be able to forecast.....with defined guidelines, each party knows what their roles are regarding CSR issues. It aids planning on the part of the companies, reduces tension on the part of communities”- Participant GR1.

“..... the legislation will help in no small measure.....even within the oil and gas industry there is no steady progression on their operation and production, this is due to lack of regulatory structure and giving excuses for their inactions”- Participant CS4.

However, some respondents agreed that while there are presently no laws regulating CSR in Nigeria, **most firms have in-house codes** to help them comply with societal requirements.

“..... Yes, it is quite obvious that there are guidelines within the corporate entity. They have their in-house guidelines and codes to follow in CSR practice” – Participant FR3.

Some respondents, however, expressed concern that for such guidelines to be useful and focus-oriented, CSR practice in the region should be mandatory and not voluntary. See comment below:

“.....I would recommend that CSR be made mandatory because if it is voluntary, a lot of these MNOCs are not ready. For instance, in our community, some MNOCs have pipeline facilities but are not carrying out any form of CSR, the reason being that it is not mandatory. If it is made mandatory or there is a legal framework that guides these MNOCs, it is going to be more progressive, and you will see the area developing”- Participant LC2.

Furthermore, majority of the respondents suggested that firms should ***make adequate budgetary provisions regarding their CSR projects*** and ***ensure a reasonable level of effective CSR accountability and transparency***. See some comments below:

“.....when you have a budget, you plan based on your budget and those budgets take time to be approved. Sometimes when the budget is passed, and what has been set aside is not enough to take care of the social responsibilities, it becomes a problem. Especially when there are serious demands from the communities”- Participant FR3.

“.....reporting too is another important aspect; if they report what they do so that communities can assess their CSR reports, it will help. That will promote accountability. It might not be perfect but something that can be monitored” – Participant LC4.

Also, most respondents identified the ***lack of planned-check, monitoring, sanctions and punishments for CSR actions*** as another critical aspect that affect effective CSR practice and implementation in the region.

“.....the constitution does not address it as regards implementation, enforcement and modes or method of checking and addressing defaulting companies. There should be a penalty to check the actions of these companies”- Participant CS4.

“..... if there are no rules or regulations, everybody or companies are free to do as they please. Moreover, most of them might just decide to do a superficial project for the purpose of annual reports or when the books need to be checked by any authorities. If there are no checks and balances, then people will generally tend to do what they want to do”- Participant CS3.

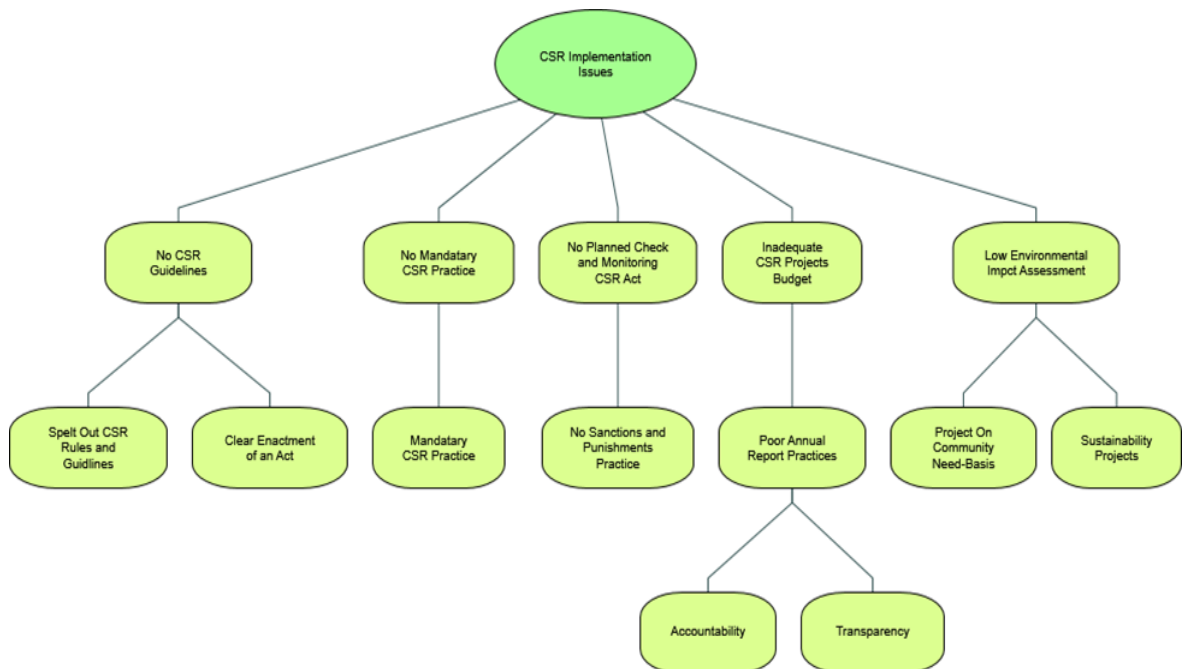
Some respondents agree that another important factor that would ensure sustainable and need-basis CSR practice in the region is ***Environmental Impact Assessment (EIA)***. See below for their comments:

“..... environmental impact assessment was not properly done, projects to cushion the so-called effect were not spread within the communities. For instance, even the projects that were earmarked for such projects are not on need basis..... CSR should be on a needs basis, get the need of the community, what do they really need?”- Participant FR1.

Presented below in word cloud form, are the common words repeatedly used by the respondents to describe CSR implementations issues in the NDR of Nigeria. Also, presented is a Mind map created using the Nvivo 12 software, which shows the respondents view about issues linked to CSR implementation in the NDR of Nigeria, as extracted from the interview transcript.



Word Cloud - Common Words Used to describe CSR Implementation Issues.



Mind Map on CSR Implementation Issues

8.3.5 Local Community Issues

Some respondents agree that **there is CSR awareness, but it is still rather poor amongst the host communities**. The respondents also identified **various local communities' issues such as poverty, insecurity, unemployment, youth's restiveness, corruption, terrain, traditional beliefs**. See some of their comments below:

".....the awareness in these communities is improving daily that the communities no longer care about the small projects that the companies do for them. They just feel they are being used nowadays people have discovered that for you to come to work in their area, there must be community social responsibility"- Participant CS3.

Respondents who agreed that **poverty** is a crucial factor militating against effective CSR practice in the region commented as follows:

".....as local communities, our livelihood is basically within our environment. We farm, do fishing and other activities within our localities. When the oil companies came, they destroy our lands and waters by way of pollution. Fishing is negatively affected, our crops do not do well because of oil spillages, and there is also a lack of good drinking water for our people."- Participant LC4.

Some other factors such as; **insecurity, militancy, kidnapping, unemployment, youth's restiveness** and all manner of vices carried out by youths are also **off-shoots of poverty**.

Respondent commented thus:

".....now when we talk about insecurity, can we say that the people whose livelihood are threatened in the process of destroying their lands while extracting oil are secured? When the lives of people are threatened, insecurity breeds. When the people do not get responses to their cry against injustice, then it expresses itself in other ways"- Participant CS1.

".....insecurity came about because from both the government and the MNCs, the communities were not getting what they felt is commensurate, so people became restive, and agitations became a difficult challenge which both companies and government have endured for a long time now in the region" – Participant GR1.

However, some respondents agree that to **help cushion the insecurity, youth's restiveness** and all manner of vices that hinder effective CSR practice in the host communities, firms should; **engage in education and re-orientation, provide workforce development and capacity building opportunities**. The following are extracts of their comments:

"..... the CSR Act, if introduced, will have to come to play through training and re-training, disseminating accurate information about the importance of CSR to the communities. Youths in the region lack the requisite orientation, and this is a problem.....proffer a platform where NGOs come to these communities to educate these youths and change their orientation on how to deal and conduct their affairs with these oil companies" – Participant GR3.

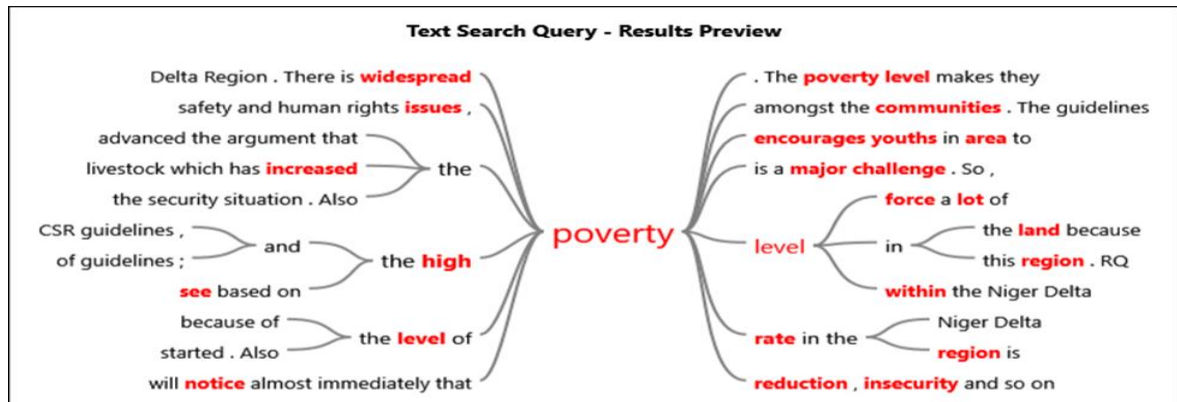
".....a lot of the youths like to do white-collar jobs, but we try to encourage them through skill acquisition based on what they can still do in their community and what we have funds for..... we decide based on the community priority after making them understand the importance to choose sustainable projects"- Participant FR2.

".....a lot of major development projects and programs are carried out, such as training on as basic as knowing how to bid and quote. There is a bonny vocational centre..... I do not know if there are any other ones. It is the only institution in the region that trains artisans mostly drawn from the communities"- Participant FR1.

Another critical factor that respondents were asked to comment on is **corruption**, which the majority of them agree has impacted CSR effectiveness negatively. See some of their comments below:

".....most times, the communities are selfish and would not want to involve more parties for fear of sharing whatever monies they tend to make from each new project. Even slots given for skill acquisition programs are sold because of the greed for money and the poverty level.....the greed in a few people has the potential to deny an entire community of benefits"- Participant FR3.

".....community representatives short change their indigenes by conniving with corrupt company representatives and even government officials as well to undermine important social services meant for the overall benefit of the people"- Participant CS1.



Phrases used by Respondents to describe Poverty as a Local Community Issue.

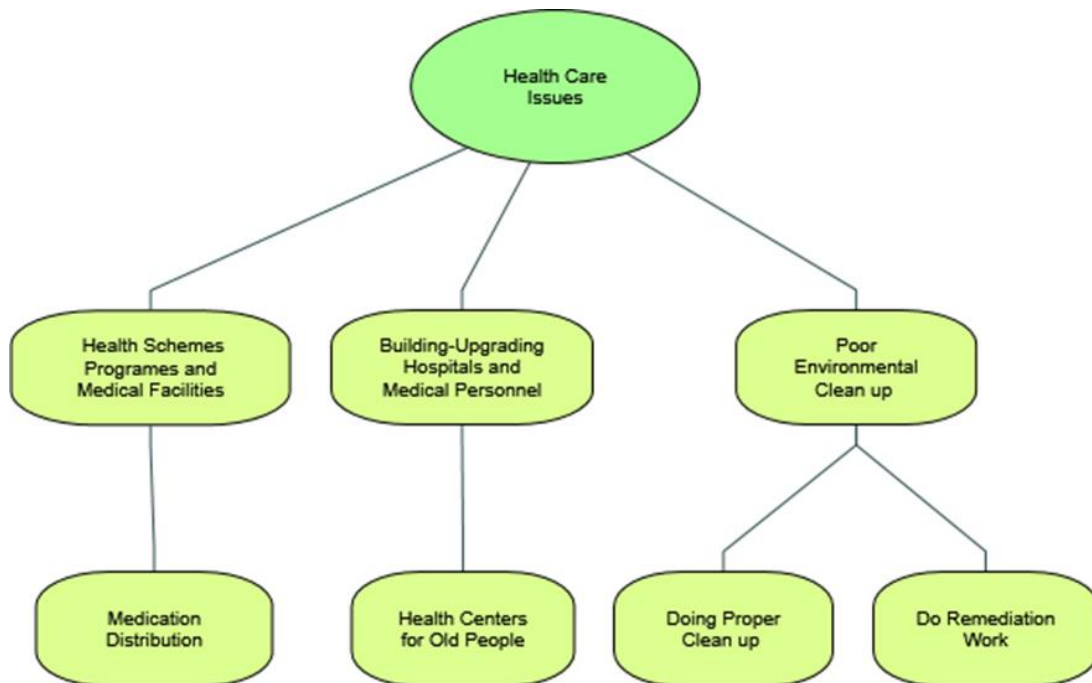
8.3.6 Health Care Issues

“.....the firms, in my opinion, should be more considerate about the health and living condition in general of the people while carrying out their operations...most of these communities lack basic facilities like roads, hospitals and schools, most of them do not even have tap water..... help in upgrading the hospitals and other health centres”- Participant LC5.

“.....some multinational companies have skeletal looked into how they can address this issue by creating health schemes for the community-based citizens, build cottage hospitals and provide funds towards how they can provide essential services by bringing doctors and nurses from urban to these rural areas”- Participant GR3.

“.....in such situation if the community members have any health challenges, it is always a big problem bringing such patients to the hospitals in the developed areas because there are no hospitals or even clinics in the remote area”- Participant FR3.

Accordingly, presented below is the Nvivo 12 software extract of words in the form of word cloud, and phrases repeatedly used by the respondents to describe health care issues in the NDR. Also, the mind map created with the Nvivo 12 software from responses as presented in the interview transcripts, used in describing health care issues in the NDR is presented.



Mind Map created on matters relating to Health Care Issues in the NDR

8.3.7 CSR Ethical Issues

Respondents articulated that firms in the NDR are not ethical in their act. Ethics, which is about fairness, justice and good conduct, is absent in the region. Their comments are under-listed;

“..... the first-place oil was discovered is in Oloibiri in present-day Bayelsa State..... MNOCs go to Oloibiri by flying in their helicopters, to exploit oil, this is because there are no roads to drive to Oloibiri.....thus, ethical issues are not properly defined”- Participant LC4.

“..... most of the firms are not ethical in their action. Because if we are talking about ethics, what does it entail? Fairness, justice and good conduct. Let me use the oil spillage for example, in the cause of an oil spill, when they have to fix the pipelines, but who inspects the materials being used in fixing the pipelines to know if they are sub-standard? No one”- Participant CS3.

The respondents agree that **CSR practice in the NDR is not ethical due to lack of mandatory guidelines and well-defined CSR ethical codes**. See comment below:

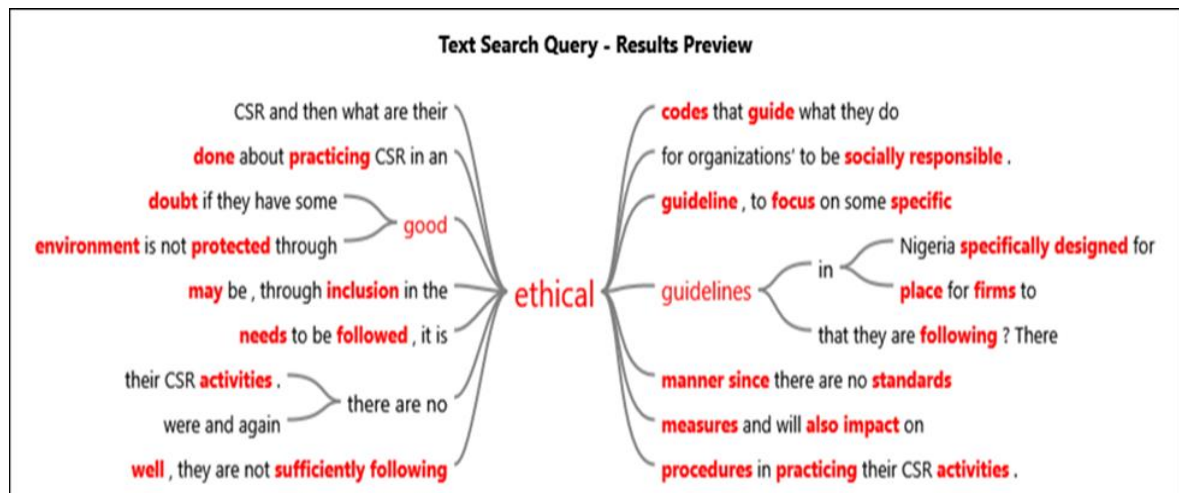
“..... if there are no checks and balances in the whole operation of a company, they tend to be unethical in their operations. If an organization decides they will like to contribute road to a

community, and there are no procedures or regulators to ensure the standard of the road they are constructing, they could just construct sub-standard roads that will wear off in time and claim they have given back in the form of CSR” – **Participant CS3.**

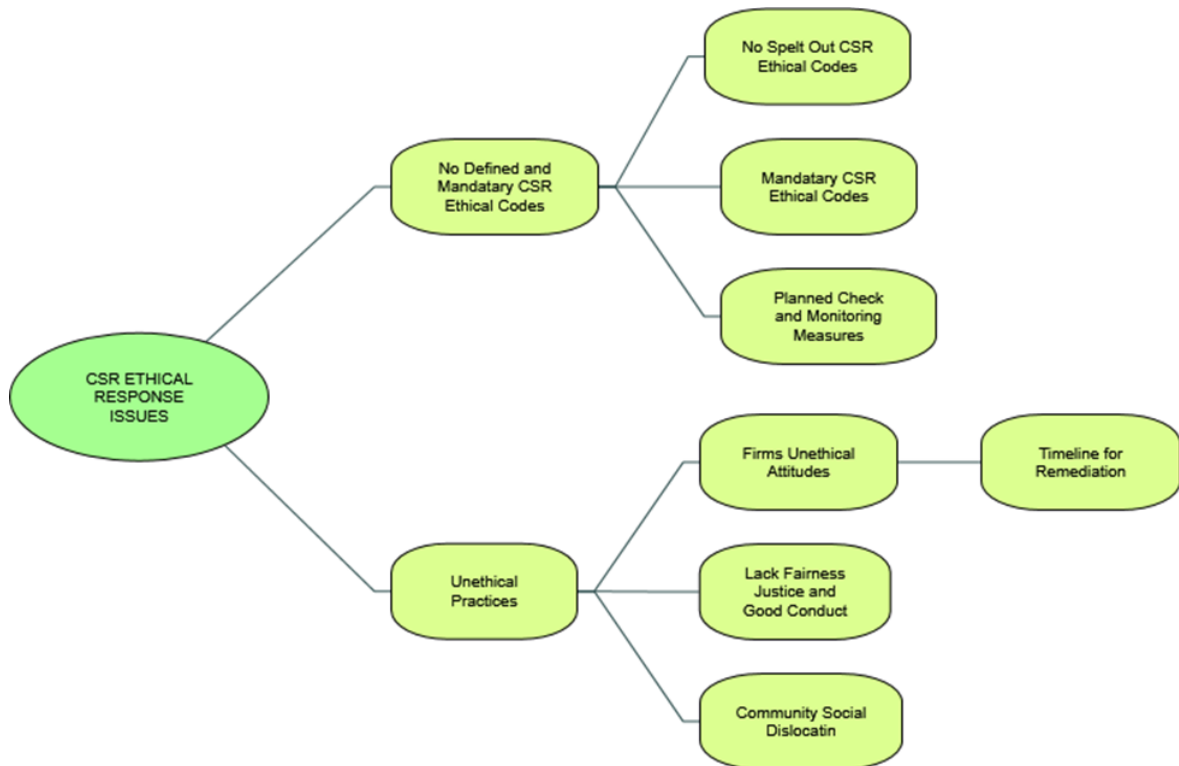
Presented below as extracted from the Nvivo 12 Software, are common words and phrases used by participants to describe CSR ethical issues in the NDR. Also presented is an extract a mind map developed by Nvivo 12 software illustrating CSR ethical issues in the NDR.



Common Words used to describe CSR Ethical Issues in the NDR.



Phrases used by Respondents to describe CSR Ethical Issues in the NDR.



Mind Map for CSR Ethical Issues in the NDR.

8.3.8 CSR License to Operate

The respondents opined that firms could not survive without engaging in CSR, as ***the social license is closely tied to how socially responsible a firm is***. In their opinion, the communities will come down on the firms if they fail to practice some CSR. Below are some of their comments

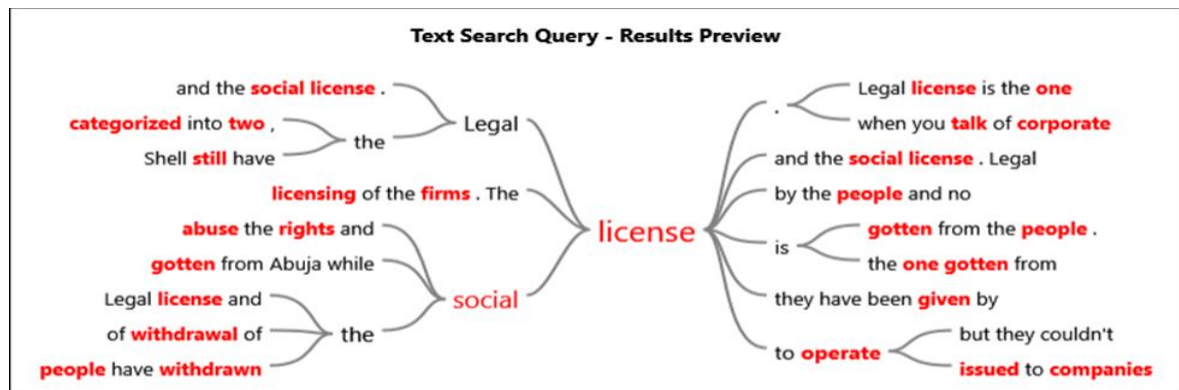
“.....they try to be more careful because if they misbehave, they may lose the trust of the locals and that is a big problem you know, so companies try to be more responsible” – Participant LC4.

“..... they started doing CSR as a survival means because they will not survive if they do not do it. So that is how over the years they ranked up, and they have seen that it is a win-win situation..... do more CSR, get the confidence of the people, operate and it is safer for you. In essence, it is a cost-saving measure”- Participant CS1.

However, some respondents expressed concern that most firms abuse the social license by commenting thus:

“.....if companies in this region keep seeing their CSR actions as voluntary, then their social licenses will be withdrawn from them..... in a place like Ogoni, Shell still have the legal license to operate, but they could not operate all these years because the people have withdrawn their social license”. - Participant CS1.

Presented below is an Nvivo 12 extract illustrating phrases used by the respondents to describe CSR social and legal license to operate as applicable to the NDR.



Phrases to describe Licenses to operate as applied in the NDR of Nigeria.

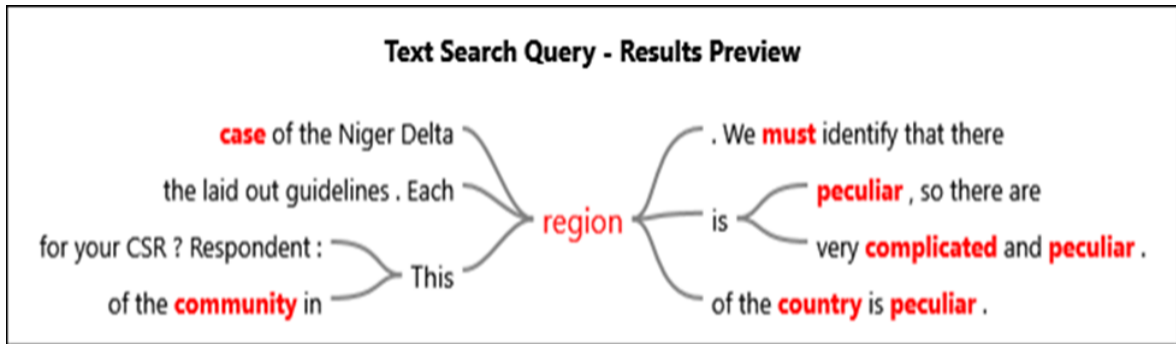
8.3.9 CSR Context

A review of the responses suggests that the majority of the respondents agree that ***each region of the country is peculiar***. Therefore, the contextual attributes of the NDR should be considered in CSR practice. Below are some of their comments:

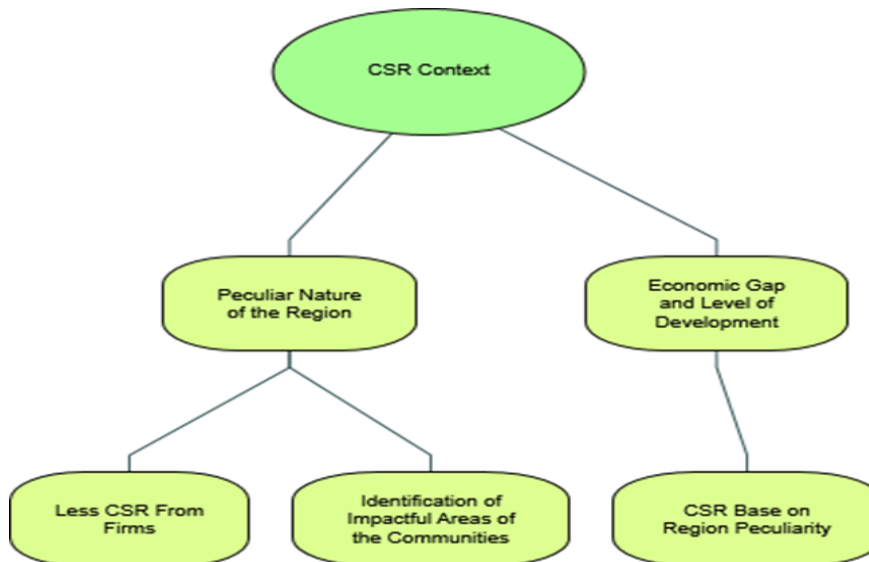
“.....this region is peculiar, so there are certain areas that need to be identified and supported, for the impact of the organization to be felt by the people of the communities”- Participant FR4.

“.....if you do a need assessment in the NDR, the needs are actually peculiar. For instance, if you go to a community called Koko, you will see the waters keeps coming towards the land. Hence, proper shore protection is needed there, and a level of development”- Participant GR4.

Accordingly, presented below is an extract of the Nvivo 12-developed illustration of phrases used by respondents to describe context as it relates to CSR practice in the NDR, and the mind map created to show factors involved in CSR practice in the NDR context.



Phrases used to describe Context of the NDR For CSR Practice



Mind Map of CSR in the Context of NDR of Nigeria.

8.3.10 Human Rights and Safety

A glance at the responses reveals that quite a number of the **respondents scored firms' handling of human rights and safety issues, below average**. Below are some of the comments:

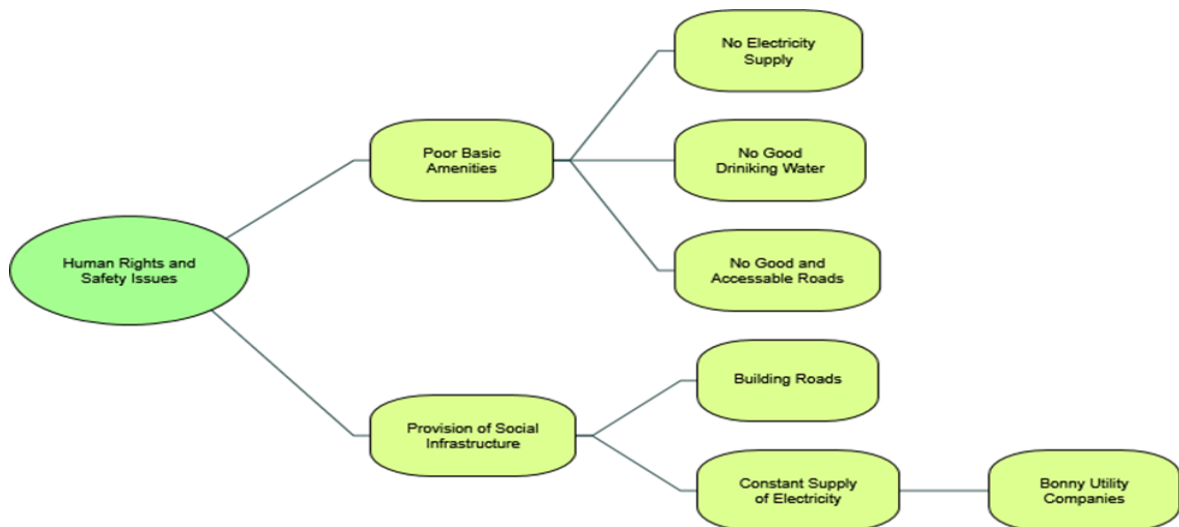
".....still in Bayelsa, if you look behind the Law school you can sight people living close to the water with no roads for cars to get to those communities, so most of them use canoe and boats to come out or access the lands"- Participant CS3.

".....when the oil companies come, they destroy our lands by way of pollution, our waters also are not spared. Fishing is negatively affected. Our crops do not do well again because of oil spillages, and there is also the issue of lack of good drinking water for our people"- Participant LC4.

Presented below are the common words (word cloud) used by the respondents to describe human rights and safety issues in the NDR of Nigeria, and the mind map comprising of factors raised by respondents while describing human rights and safety issues in the NDR, as extracted from the interview transcripts using Nvivo 12 software.



Word Cloud – Common words used to describe Human Rights and Safety.



Mind Map showing factors linked to Human Rights and safety Issues in the NDR.