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Towards integrating corporate social responsibility in Nigeria environmental and social sector as a panacea for curbing infrastructural deficit

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Abstract

Corporate social responsibility (CSR) denotes the responsive and developmental strategies adopted by corporations or firms in the conduct of their businesses. A firm is said to be in conformity with CSR if it policies are principled, sociable and advantageous to community in terms of development. This article examined the meaning of CSR in relation to Governance and Development. It explored CSR as Mechanism for community Development and growth from the standpoint that a company's influence on the public is not limited to the economics of making returns for investments alone, but entails fair labour relations, totality of social services in host community and sustainable environmental practices. The supposition that is distillable from our analysis is that if CSR is effectively harnessed and implemented there will be exponential growth in Social development and environmental sustainability.Conclusions and implications for the evolution of normative and institutional framework in line with contemporary global roadmap have been underscored and recommendations for future research are discussed.

Keywords: Corporate Social Responsibility; Environmental and Social Sector; Infrastructural Deficit; Nigeria

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1. Introduction

Corporate Social Responsibility assumed prominence amongst academics and strategic thinkers and in a bid to explain Corporate Social Responsibility as a core business strategy in an atmosphere of relatively low interface with law and regulatory framework is being seen as the true nature of CSR (Nikolay, 2011). According to Crosbie and Knight (1995), the contemporary attitude of government and stakeholders is on how to make corporations become more partisan in the delivery of social and environmental development, governments around the world have adopted various approaches to engaging companies on Corporate Social Responsibility in delivering its social and environmental programmes to the public, although some have implemented measures within the law; like India and Indonesia, others have tried to developed policies towards reliance on partnership, for instance in the UK, the government's interest in Corporate Social Responsibility[1] is considered as a farsighted one, hence taking account of their economic social and environmental impacts, full discussion on this is seen below.

The Enron[2] case though a wholesale fraud opened new precincts for Corporate Social Responsibility, new dimension with an extension beyond social and environmental issues, the fundaments of business procedures such as accountability and precise tax policies become an issue for corporate governance in a subtle sense, this is better understood in the new business language called 'corporate responsibility' (Doreen, 2009). The integration of Corporate Social Responsibility as a business strategy is conveyed in the radical policies of companies towards environmental and social impacts, it is said to be an innovative business code, however, not all corporations have made remarkable commitments to Corporate Social Responsibility in this regards. According to the United Kingdom Institute of Business Ethics Survey, 2005, the debate amongst civil societies and government is pushing towards urging all companies to imbibe the idea (Martins et al., 2014), this drive no doubt is yielding results, in 2004, 91% of UK's FTSE 100 companies had code of conduct integrating Corporate Social Responsibility and in US all of the fortune 500 companies introduced the code, and by 2005 the CSR report has increased.

Corporate Social Responsibility in the community developments, incentives to employees especially those peculiar cases of volunteering status, are the additions to our discourse as companies make profit from been more publicly responsible and it helps to increase huge sales, encourage and guarantee a committed workforce and increase public trust of the companies (Lance, 2012).

1.1. Objectives and methodology

This article is aimed at exploring the possibilities of the Nigeria government in integrating or capturing the CSR of Multinational Corporations (MNCs) in the development framework of especially resource rich regions, to break the challenges in environment, education, health and other social infrastructure.

This can help in raising the tempo of development around the vastly suffering locals where MNCs operate and exploit and thereafter deserted the areas with damage to the environment, after exhausting the

[1] Guidelines for enterprises, hppt://www.csr.gov.uk/pdf/dti_csr_final.pdf. http://www.oecd.org/document/28/0.3343.en_2649_34889_2397532_1_1_1_1,00.html. Available from http://www.csr.gov.uk/pdf/dti_csr_final.pdf.

[2] News.bbc.co.uk/2/hi/business/1780075.stm last updated 2012, (accessed 16 April 2017).

resources without leaving any corresponding infrastructural growth like standard Medicare facilities, basic school infrastructure, good roads network, electricity and piped borne water.

Promoting CSR by states is noteworthy, knowing that many of the problems government has to address with its thin resources in the environmental sector are problems resulting from the wild operations of MNCs in the sector.

The study essentially created qualitative data through desk review of literature on MNCs involved in logging and extractive industries like gas and oil. The study shown that previously, CSR of MNCs were voluntarily done and carried out for specific extrinsic and intrinsic reasons that promotes only the public image of the company and exact goodwill, while the needs of host communities evident in the dearth of basic environment (kill aquatic life, farmlands and have lack access to portable water) and social infrastructure (dilapidated schools, hospitals and roads) have been clearly undermined by MNCs, the study shows their environments suffered irredeemable damage.

The right to clean environment which has never been enjoyed by these host regions where most of the extractive economic activities takes place should achieve in return basic infrastructural development, that have been elusive in areas which are abundantly endowed with natural resources wherein the people suffers and government and MNCs benefit at the expense of profit maximization to advance their fiscal power. The work is of the presupposition that social sustainability will result in corporate sustainability globally and it will help corporations to focus on their social performance.

2. Meaning of corporate social responsibility

Definition: The World Business Council for Sustainable Development in its publication Making Good Business Sense by Lord Holme and Richard Watts, afforded the following definition; Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large (Soundarya, 2016). The Australia Standards Association in developing a standard for corporate social responsibility defines CSR as "a mechanism to voluntary integrate social and environmental concerns into their operations and their interactions with their stakeholders, which are over and above the entities' legal responsibilities (Banerjee, 2008).

The concept of Corporate Social Responsibility is variously used interchangeably as corporate citizenship or Corporate Social Responsibility or social ethics (Olajumoke, n.d.). What embodies Corporate Social Responsibility differs from one company to the other due to the complexity in the profits of the company and its responsibility to the public, companies like the Barclays bank defines Corporate Social Responsibility based on the background of its vision as '*Responsibility banking means making informed reasoned and ethical decisions about how we conduct our business, how we treat our employees and how we behave towards our customers and* client'(Barclays Bank Sustainable Review, 2007), similarly, Tesco's define Corporate Social

Responsibility as policy which include applying 'their strength to deliver unbeatable value, playing their part in local communities, working with their customers to help the environment and supporting good causes'.[1]

This is in view of the fact that being a grocery outfit the base will be the community where the farms are located. Stakeholders perspective of the meaning of CSR is define as "The long term pursuit of commercial success based on the creation of value for the corporation's stakeholders"[2], this appears restrictive of the acceptable meaning of Corporate Social Responsibility, particularly when talking about Corporate Social Responsibility as a voluntary and non-profit engagement of the company, however, a more encompassing definition of academic led by Carroll, described Corporate Social Responsibility as a set of activities designed to promote certain social good, outside the obvious monetary interest of the company, that are not mandatory in law, but as practices that advances the workplace and profit the society in ways that go beyond and outside what corporations are lawfully compelled to do (Archie, 2000). This is a matter that is often centred on the perception of power; corporate dominance, social influence and how this can work, that is broadly captured by Carroll as the flexibility that CSR will have on social, and environment and human right matters is inexplicable. Critical argument that has arisen from the discourse on Corporate Social Responsibility on the definitive value of Corporate Social Responsibility being an intrinsic and extrinsic cause of voluntariness; this view is extensively discussed below (Andrew et al., 2008).

However this essay finds logical the view that CSR is more definitive in context and geography same as the view expressed above on the differential meaning of Corporate Social Responsibility (Adaeze, 2012). The setting is Africa, the component is corporations within the state of Nigeria as a case study to set the tone for the applicable discussion Corporate Social Responsibility. The lessons from the Nigeria perspective may become useful and applied in further discussion on other Africa states as scholars have argued on the paucity of literature in this area. Scholars have argued that Corporate Social Responsibility in Africa is clearly 'developmental' following the template of the Millennium Development Goals (Visser, 2012).

In Nigeria Corporate Social Responsibility is tailored towards addressing the weird social, economic and failed political system, like Amaeshi (2006) points out, mitigation of poverty, provision of health care facilities, infrastructural improvement like roads, electricity and education are the peculiar socio-economics of growth that confronts companies in basing their Corporate Social Responsibility objectives, he argued further that these challenges may not reflect the western expectation or standard where companies can locate Corporate Social Responsibility, as the western Corporate Social Responsibility is basically on consumers' security, fair trading, promotion of green market, climate change and social responsible investment as well as reporting etc.

Social indicators reveal that the region is ravaged with backwardness in all facets, which explains why more half of eighty one of the poorest countries having priority on support index by international

[1] Tesco plc. 2006, available on www.Tescocorporate.com (accessed 16 April 2017).
[2] Single Resolution Board https://srb.europa.eu/.

Development Associations are in Africa,[1] similarly World Bank findings revealed that crisis ravaged states in Africa have remained in constant and continued poverty.[2]

It is worrisome that even in major economies like Nigeria the challenges of job creation and provision of basic amenities has not correspondently equaled to the supposedly GDP growth, it is evident the task is beyond government, it is now incapable of fostering development in the social, environmental and economic spheres alone, consequently governance in Africa, is now re-defined to include government and non-states actors, in a bid to marshal a new development plan (Kivuiti and Yambayamba, 2011). However the argument is skewed, as it might not authenticate the contention of the voluntariness of Corporate Social Responsibility vis-à-vis the African development plan, nevertheless this supposition is not sufficient to counterfoil the already established indices of government failure, the companies engagements in this plan is perhaps the only platform to reverse the deficit in the face of grave economic downturns (Blowfield and Frynas, 2006).

3. Government, corporate social responsibility and development

The role of government in development is inexplicably explained by the various initiatives, adopted in view of Corporate Social Responsibility to the practice to negate its mandate, government has the responsibility to foster development as its political objective, the implication therefore is that government is responsible and accountable to her people, this role of government for instance in Africa is bedeviled with enormous challenges such as corruption, failure of institutions, and question of legitimacy. While states and government remains the basis for acknowledgement of sovereignty in international law, it is proper that government should be the major driver of development within its territory, therefore if government begins to engage Corporate Social Responsibility for purposes of development it should be done alongside its basic role to development, that if there be a shift in government responsibility it will limit government legitimacy and accountability, and where corporations becomes only drivers of development, the question of corporate legitimacy soon arises too.

The call for corporations to integrate social and environmental concerns in their tactical business strategy remains thick in the reasoning of managers and scholars alike (Sanjay, 1998). No doubt the World Commission on Environmental and Development often refer to as Brundtland Commission Report (1987), pioneered the insight to Corporate Social Responsibility within the context of extended limits of a corporation's business engagement. The environmental standpoint fostered the pursuit of "Sustainable Development" which was adopted in the later Rio Convention 1992. The negative character of corporations being the problem to environment and governments being the solution formed the basis of the ensuing discussions at Rio summit; 1992 Rio Declaration on Environment and Development, Brundtland's sustainability report had emphasis on, the trinity of ecological, economic and social factors as main components of sustainability in the environmental sector (Christopher and Benjamin, 2013).

[1] Wyne, Visser, Malcom Mclntosh, and Charlotte Middleton, (Eds) Corporate Citizenship in African: Lessons from the paths to the Future. (2006) Greenleaf. Sheffield. www.waynevisser com/books/corporate-citizenship-in-africa.

[2] African Development Indicators, culled from http://data.worldbank.org/site/default/files/adi 2011-web pdf access 19th April 2017.

Following the Rio Declaration, some governments endorsed the call by NGOs to create binding obligation for corporations on Corporate Social Responsibility, in the UK, where unrestricted market and limited government role is intended,(Schmidt, 2013) a review of its company law decided to maintain Corporate Social Responsibility as a voluntary matter rather than making it a mandatory obligation, the implication was deliberately to exclude business actions taken as if there were in reaction to the law or public policies, to put simply was to avoid clouding voluntary behaviours of corporations with that which is mandatory (Jette and Dana, 2015) . The EU Green paper on Corporate Social Responsibility further explained Corporate Social Responsibility as a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on voluntary basis'[1] the commission noted further that Corporate Social Responsibility is a behaviour by businesses over and above legal requirements, voluntarily adopted'.[2] In Denmark the legislature adopted a law which makes it compulsory for more than a thousand Danish corporations, investors and state owned corporations to include Corporate Social Responsibility in their routine financial report. In Mauritius the "Income Tax Act", has mandatorily provided for 20% of the annual profit returns of companies registered in Mauritius be contributed for social and environmental sustainability of the country,[3] in India, the parliament also enacted a law providing for a compulsory minimum spending of the corporations having a net worth of 500 crore or more or a corporation having more than 1,000 crore turn over or a net profit of 5 crore must spend 2% on Corporate Social Responsibility (Yoganand Ramtohul, 1999).[4] Admittedly the United Kingdom corporate governance code has not part exclusively dealing with Corporate Social Responsibility, however there seems an implicit acknowledgement that a corporation's obligations extend beyond the responsibility to the shareholders alone.[5] According to (Amao, 2008), in Nigeria a private member bill for an Act seeking to established a Corporate Social Responsibility commission, did not see the light for the obvious weaknesses, the bill was criticized for presenting a shift from a voluntary engagement to mandatory duty, in Indonesia the parliament also adopted a reformed company and investment law in 2007 to reflect the CSR in the law, the foremost criticism in the Nigerian case is the belief that the bill introduces an additional tax regime (Uba, 2010).

The Literature on this argument shows Corporate Social Responsibility is still voluntary. Corporate Social Responsibility has always been informed by social and economic drivers. The truth is that considering Corporate Social Responsibility wholly as voluntary is deceiving if it must be understood as a function of internal or self-governing standard. At this point it is imperative to submit that government should develop best procedure to harness corporate potentials to advance social, economic and environmental objectives.

4. Exploring corporate social responsibility as mechanism for development

Development is a relative concept and it is imprecise of a definite meaning, it is defined in several ways, and is often measured by the gross domestic indices and changing social, economic and political impacts, our case

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[1] Commission of European Communities Promoting European Framework for Corporate Social Responsibility, Commission 2001 366 www.europarl.europa.eu/meetdocs/committees/.../com (2001)366_en.pd.

[2] Communication from the European Commission of 2 July 2002 concerning … A business contribution to Sustainable Development [COM (2002) 347].

[3] Yoganand Ramtohul, Corporate Social Responsibility in Mauritius https://en.wikipedia.org/wiki/corporate_social_responsibility.

[4] See Indian companies Act 2011, also The Times of India, Grant Thomton, implications of companies Act 2013.

[5] Out-law com. Legal news and guidance from pinsent masons, culled from http:///www.out-law.com/page=8221.

study is in Africa, therefore we adopt the working definition of the United Nations Development Programme[1] where it defined it as 'a process of enlarging people choices', articulated in the form of poverty reduction and improvement of healthcare, social welfare and enhance education system. Africa is faced with multiple challenges of development, the situation is disparaging, because Africa is endowed with rich human and assorted natural resources, the development in Africa has been a talking issue for many years, this concern has been variously raise by different global economic bodies, like United Nations Economic Commission for Africa; established 1958, with the mandate to foster development in Africa, the United Nations Programme design for the fortunes in Africa, the Economic Recovery and Development did not make any impact either.

United Nations is seeking ways to bring Africa on stream, with the new partnership agenda for the Development of Africa as well as African Union New Partnership For Africa's Development, this is in the biblical belief of iron sharpens iron. Notwithstanding the many attempts both in and outside Africa to rise to the challenge of curing her developmental deficit the odds seems not to be amenable to change, the death of development has been ascribed to factors of colonization, corruption, frail domestic policies and institutional infrastructural failure (Ake, 1996).

The new dimension to finding answers to this difficult African development question, is the prospect of benchmarking on corporate power to support development in the continent, this approach has found support among the political class, the indication to bring on board private sector for governance and growth objective is now seen as a twenty-first century story, likened to privatization and capitalism that is already in place in many countries, this initiative was also supported by the Former Secretary General of the United Nation when in the World Economic Forum held in Davos he made the called to corporations to join the United Nation Global Compact of share values and practices aimed at giving humanitarian concerns to the global markets (Annan, 2004).

However the criticisms of this approach are as enormous as the plenitude of the functionality of the market reliance for development. Okoye, (2012) noted that the dominance of market system has a potential diminishing effect on the capacity of states to deliver on its primary mandate of development, nonetheless literature within the framework of CSR suggest synoptic hints on voluntary deeds, co-opting external aspirations of multiple interested parties, altruism and balancing of social and economic of the business. The inference therefore is that CSR is precise of multiple narratives outside the voluntary and narcissistic interest though from the same source.

5. Reasons for corporate social responsibility

The Economic Council[2] argued that a company's influence on the public is not limited to the economics of making returns for investments alone, but entails value in three dimensions, commonly referred to as the Triple-P of people, planet and profit. "People" relates to fair labour practices, the public and district where the business operates and involves the totality of social services, and "Planet" implies sustainable

[1] United Nations Development Programme, Human Development Report, Concept and Measurement of Human Development, 1990 Oxford University Press, New York.

[2] Dutch Social Economic Council (2001), Corporate Social Responsibility, Van Gorcum, Assen.

environmental practices. Profit is usually the gains or worth realized by the organization after deducting the cost of all inputs, including the cost of the capital, profit maximization is been relaxed, the integration of the social factors, i.e. the impact of the firm's operations on the people and ecological element into the strategic plan for corporations has challenge (Johan, 2012). Ecological aspect is the company's operations in the environment that is both negative and positive impact (Arana and Leon, 2007). Graafland and Corrie (2012) argued that the motives why managers or executives of companies engage in CSR are both extrinsic and intrinsic.

5.1. Extrinsic motives

CSR improves the financial fortunes of the company in the long term, this claim is quite tenable when considered in the consumer market, where the reputation of the company come on hand for purchasing considerations. Brown and Dacin (2005), agreed that CSR can help companies to differentiate themselves from their competitors with the aim of increasing sales and market shares. Support for this argument came from Gardberg and Fombrun, (2009), who believes that the investment in social ventures can be as critical as sponsoring in advertisement. The relationship between CSR and Financial fortunes of a company are not without opposition, as Filbeck and Gorman (2013) argued they could not find the linkage between financial performance and environmental realities of CSR, rather they argued on the use of a compliance index that measures how effective a particular corporation complies with the regulatory standards and enabling laws in the environmental sector, and not a best in the CSR performance index, hence such class index does not evaluate the weight of ecological factors of CSR, they believe CSR is basically voluntary, though sensitive environmental investment designed at compliance with legal requirement are generally expensive ventures. Similarly, holding this view canon-de-Francia and Garces (2009), added that ISO 114001 certification, a voluntary standards arrangement in environmental management structure that gauges the environmental dimension of CSR has undesirable effect on the market value for less polluting and less internationalized firms. It is plausible to find a correlation between abiding by the certification as a CSR strategy and reporting less profit at AGM fail to abide by its ad report big profit.

5.2. Intrinsic motive

It is common to find business executives making contributions to Corporate Social Responsibility for reasons other than financial gains; any non-financial engagement or instrument of the corporation which entails an intrinsic motive for CSR, some business executives may be persuaded by the philosophies or values they share in pursuing a CSR objective. It is often the case that CEOs will institute the ethical norm for the corporation and have mid directors and managers who will dispassionately execute it based on their beliefs and values, though with managerial discretion (Hemingway, 2004). Arguing further Johan and Currie noted that discussing the intrinsic motive for CSR could be broken into two, CSR as moral duty and CSR as an expression of altruism. The moral duty is usually informed by the religious teachings or inclinations as well as moral philosophies. It implies a feeling of been compassionate to do somewhat good since it is right, not because it is pleasing, CSR for this reason is seen as the motivating factor why some corporations engage in it, many of the corporation believes it is way of giving back to the society where they have achieved tremendous patronage. Altruism as an intrinsic motive for CSR; many times the executives contribute because they enjoy helping other or want to donate to the common good from a genuine concern of the healthy existence of others (Arana and Leon, 2010) . Corporations have used this opportunity to contribute to social and environmental infrastructure often left in the hands of government alone, with this trend and couple with the fact that government finances especially in Africa has plummeted, corporations now strife to discharge this voluntary but sort to be regulated sector. Responsibility, there is an acknowledgement that a corporation's obligations extend beyond the responsibility to the shareholders alone.[1]

6. Conclusion

In synopsis we conclude our submission base on our findings as reiterated below, we agree that environmental and social challenges are now enormous and companies must partner with government in delivering the needed development. This submission is in recognition of the social and environmental challenges plaguing Africa and by extension the larger society. There are convoluted, albeit far beyond the government finances and no doubt this problem has opened new vista in finding answers on how corporations, government and other stakeholders' can network in bringing expected development. Part of the solution being sought is how can CSR be linked to development (0koye, 2012)? To answer this question, Idemudia, (2008) created three perspectives, as follows, 'Voluntary initiative'; firstly he argued this perspective is in the normative character of companies which should be to be extended to social-political, economic and environmental development, secondly he identify 'accountability' which entails significant achievement of development and requires a responsibility of participation so as to discourage corporate inactivity, and an enabling environment, he highlights a balance between the reaction of an environment that will encourage stakeholders voluntary participation in the development of strife, and an integration of voluntary aspect in government guideline.

Social responsibility and environmental sustainability is now a great part of business practices (Kathy and Sylvia, 2011). The compelling idea of this assumption is the quest for social justice and equity, as well as environmental sustainability, launched by the advocacy of civil societies, through the Corporate Social Responsibility project, Culpeper argues that while there is palpable clash between agents of social justice and companies' market place ideology as it were, in the future companies' synergy will be imperative if the market capitalism will be achieved (Roy, 1998). Culpeper's argument is very much in line with the current realities in developed climes; however in the developing countries like Nigeria, government will rather need to collaborate with the corporations to meet the daily social and environmental challenges.

CSR is fundamentally a consensus engagement, it is voluntary, but it does not wholly fall outside the ambit of law, where the use of obligatory instruments is implied (Okoye, 2012). The business council noted that, *development will not be sustainable without business being integrated into the plan. However, good governance, economic incentives and appropriate and robust legal and institutional framework are conditions essential for*

[1] Out-law.com. Legal news and guidance from pinsent masons, culled from http://www.out-law.com/page=8221.J

business to play a meaningful role.[1] Government therefore should partner with corporation, while ensuring applicable regulations are compiled with.

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