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Corporate Social Responsibility (CSR) in Nigeria: western mimicry or indigenous practices?

*Kenneth M Amaeshi, Bongo C Adi
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Abstract

Drawing empirical evidence from indigenous firms, this study explores the meaning and practice of CSR in Nigeria. It was found that indigenous firms perceive and practise CSR as corporate philanthropy aimed at addressing socio-economic development challenges in Nigeria. This finding confirms that CSR is a localised and socially embedded construct, as the 'waves', 'issues' and 'modes' of CSR practices identified amongst indigenous firms in Nigeria reflect the firms' responses to their socio-economic context. It is anticipated that this paper will add to the body of knowledge on CSR, especially as it relates to Africa, which has a relatively dearth of literature on CSR; and provide some insights to multinational firms operating in Nigeria.

Keywords: Corporate Social Responsibility, Socio-legal business context, Developing countries, Africa, NigeriaAuthors

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Introduction

This paper seeks to contribute to the meagre literature on CSR in developing economies by providing a Nigerian perspective of CSR. Nigeria makes an interesting case to explore the meaning and practice of CSR for many reasons. Nigeria is the most populous black-country in the world and is influential both within sub Saharan Africa and in the global economy – not least in the proven capability of her internal events to destabilize the global oil market. In fact, incessant political unrests within the country are not unconnected to the social and environmental concerns that lie at the heart of CSR debate¹. Problems of poverty in the midst of plenty, environmental negligence and bureau-political corruption implicate both the behaviour of the Nigerian government and those of multinational oil companies in particular. There have been a number of studies on CSR in Nigeria, most of which have, mainly, focused on multinational firms and less on indigenous firms (e.g. Ite, 2004, 2005; Frynas, 2000, 2001; Boele et al 2001; Wheeler et al., 2002). If the CSR practices of multinational firms operating in Nigeria reflect the national business systems of their home countries, as Jones (1999) and van Tulder and Kolk (2001) argue, the question therefore arises on how indigenous Nigerian firms

¹ The Shell vs.Ogoni saga is a well documented case study in CSR literature

perceive and practice CSR. In other words, is there a Nigerian brand of CSR or is it an imitation of western CSR practices?

The EU's Green paper on CSR defined it as 'a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis'². And more recently, McWilliams and Siegel (2001:117) define it as "... actions that appear to further some social good, beyond the interests of the firm and that which is required by law"³. While the CSR construct is a new coinage⁴, it is not a new practice. It could be traced back to such examples as the Quakers in 17th and 18th centuries whose business philosophy was not primarily driven by profit maximisation but by the need to add value to the society at large – business was framed as part of the society and not separate from it. The resurgent interest in the practice provides a fertile ground for different discourses and actors, which lends it to multiple and contested constructions (Moon 2002).

² http://europa.eu.int/comm/employment_social/soc-dial/csr/csr2002_col_en.pdf p.4 visited on April 8, 2003

³ It is important to point out that there are as many definitions of CSR as there are writers leaving the construct fuzzy (van Marrewijk, 2003; Gobbels, 2002; Henderson, 2001) and open to conflicting interpretations (Windsor, 2001). The definitions used in this paper are widely cited.

⁴ According to Maignan (2001), Bowen (1953) is acknowledged as the first scholar to write a manuscript on the topic of corporate responsibilities.

Given the dominance of the West in shaping the CSR agenda, the contemporary CSR movement could be, arguably, said to be largely founded on Anglo-American priorities, philosophies and values (Kemp 2001; Chapple and Moon, 2005; Fig, 2005). And as typical of other business concepts, CSR is on its way to globalization, especially through Multinational Corporations (MNCs) and Multinational Institutions (MNIs)⁵. However, a central concern in the current drive for global CSR practice is the seeming underlying assumptions of the homogeneity of the CSR construct at a global level. In this regard, there is a burgeoning literature on the meaning and practice of CSR across cultures and national boundaries (e.g. Orpen, 1987; Langlois and Schlegelmilch, 1990; Bennett, 1998; Jones, 1999; Quazi and O'Brien, 2000; Maignan, 2001; Kusku and Zarkada-Fraser, 2004; Hamann et al., 2005; Fig, 2005; Chapple and Moon, 2005)⁶. A common strand that runs through most of these studies, suggests that meaning and practice of CSR is socio-culturally embedded.

In this paper, we explore the current meaning and practice of CSR in Nigeria with emphasis on the *waves, issues and modes*⁷ of CSR

⁵ For instance, the United Nations Global Compact <http://www.unglobalcompact.org/> [accessed March 26, 2006]

⁶ In addition, the *Journal of Corporate Citizenship* has run special issues focusing on CSR in Asia (2004), Africa (2005), and Latin America (2006), respectively.

⁷ Following Moon (2002), Chapple and Moon argue that CSR practice could be studied along three 'waves': (1) community involvement, (2) socially responsible production processes, and (3) socially responsible

amongst indigenous firms. The study is largely exploratory and does not present or adopt any normative stance (or 'best practice' approach) towards the practice and meaning of CSR. It examines CSR as a neutral business practice (Amaeshi and Adi, 2006). We first explore the context in which firms operate in Nigeria – i.e. the corporate governance framework and socio-economic conditions influencing indigenous firms. And then use the results of a purposive survey of the meaning of CSR among Nigerian banks to conduct an exploratory analysis of indigenous conception of CSR. We finally discuss the findings and conclude.

Nigerian Corporate Governance framework and Socio-economic conditions: Implications for CSR

This section is founded on the assumption that firms are products of their socio-economic environment, which in turn shapes or influences their CSR activities. In order to understand the meaning and practice of CSR amongst Nigeria indigenous firms, therefore, it is worthwhile to situate the concept of 'the firm' within the Nigerian context. We do this by, first, examining the characteristic of the Nigerian corporate governance framework – which is the socio-legal contract between firms and society; and later by exploring the socio-economic conditions in which these firms operate.

employee relations. These waves could further be examined in relation to the *issues* they emphasise (e.g. environment, education, employee welfare, health and safety) and the 'modes' through which they are implemented (e.g. philanthropy, partnerships, foundations and codes).

Characteristic of the Nigerian Corporate Governance framework

Present Nigerian firms as institution of socio economic production and exchange originated within the context of colonial imperialism and have therefore evolved in the context of modernisation and contact with the Western world. Nigeria gained independence from Britain in 1960. Before the contact with the west the mode of production was largely agrarian and peasantry in nature. Nigerians were mainly engaged in agriculture, hunting, cattle rearing and trading. The trading was in the mains internal until the contact with North African in the trans-Saharan trade (Orojo, 1992). The first generation of Nigerian firms evolved toward the end of the slave trade.

The United Africa Company (UAC), founded by George Goldie in 1879 was one of the earliest modern firms that operated in the area that later became Nigeria. It was this firm that received the British concession for control of areas surrounding the Niger River under the charter of the Royal Niger Company in 1886. But it had to compete with a number of equally "rough-hewn British" merchants who were originally slave traders but turned into other trading lines at the abolition of the slave trade. These large companies, together with the UAC were as ruthlessly competitive as the local towns themselves and

frequently engaged force to compel local trading partners to comply with the terms of exchange. Occasionally however, the slave raiding instinct prevailed and these merchants resorted to outright banditry (see Law, 1995, for instance). In other words, banditry characterised the initial strategy of colonial firms in their dealings with the indigenous people of Nigeria. The case of the Niger Delta versus Nigerian State and Oil corporations therefore, has a rich historical antecedent.

The abolition of slave trade and the formal establishment of British Authority over its Nigerian colony saw a rapid growth both in internal and external trade in 19th Century Nigeria (Orojo, 1992). The early companies in Nigeria were British based. By virtue of Colonial statutes enacted between 1876 and 1922, the law applicable to companies in Nigeria at this time was the 'common law, the doctrines of equity, and the statutes of general application in England on the first day of January, 1900' subject to any later relevant statute. The implication of this approach was that the common law concepts such as the concept of the separate and independent legal personality of companies as enunciated in *Salomon v. Salomon* was received into the Nigeria Company law and has since remained part of the law (Orojo, 1992:17). However with continued growth of trade, the colonialist felt

it was necessary to promulgate laws to facilitate business activities locally. The first company law in Nigeria was the Companies Ordinance of 1912, which was a local enactment of the Companies (Consolidation) Act 1908 of England; and even the current company law of Nigeria (now known as the Companies and Allied Matters Act 1990 - CAMA) is largely modelled on the U.K Company Act, 1948 (Guobadia, 2000).

Despite the fact that the Nigerian Company Law was modelled after UK law it has been largely interpreted and applied from the perspective of the U.S contractarian model. While in the U.K there has been a noticeable shift in focus in the conception of the purpose of the company to 'enlightened shareholder value' and the requirement that companies report on the impact of their operations on other stakeholders such as employees, suppliers, communities and the environment (see Williams and Conley, 2002), culminating in the recent Company Law Reform Bill⁸, which is in the process of being taken through parliament, the Nigerian legal framework has not gone the same direction. It still essentially reflects the shareholder supremacy and shareholder wealth maximization goal⁹ characteristic of

⁸ The Bill is attempting to enshrine some principles of CSR into legislation.

⁹ Under the Companies and Allied Matters Act the principal legislation on companies in Nigeria, the shareholders are recognised solely as the members of the company – (See section 79 Companies and Allied Matters Act, 1990 See also J.O Orojo, *Company Law and Practice in Nigeria*, 3rd ed., (Lagos, Nigeria: Mbeyi &

the U.S contractarian school (Fannon, 2003). Companies are thus viewed as private actors to be run exclusively in the interests of shareholders. This view has been followed by the Nigerian courts, which have consistently ruled in favour of the supremacy of shareholders.¹⁰

This position has also been reflected in the interpretation of the relationship between the company and stakeholders. In essence, this conception of the company for example differentiates the relationship of employees of companies from employees in the public service in Nigeria. Whereas the termination of the employment of public servants are statutorily protected so that the relationship cannot be brought to an end except on specific grounds provided by statute;¹¹ that of companies employees are not so protected. A company could terminate the employment of its employees at will and for no reason after giving due notice which is one month by statute and usually three months by contract.¹² This, in our opinion, creates some real

Associates Nigeria Ltd, 1992) p. 250) and the directors of the company owe duties only to the company and its shareholders and thus have no legal responsibility or capacity to embark on any other duty apart from their duty to the company (See section 279 of the Companies and Allied Matters Act, 1999. See also Orojo, p.321)

¹⁰ See for example *Kotoye v. Saraki* (1994) 7 NWLR (Pt. 357) 414 @ 467

¹¹ *Olaniyan v. University of Lagos* (1985) 2 N.W.L.R. (Part 9) p. 599. See also O. Oguniyi, *Nigerian Labour and Employment Law in Perspective* (Lagos, Nigeria: Folio Publishers Ltd, 1991) pp194-208

¹² The courts in Nigeria have consistently affirmed this position. See for examples the cases of *Ansambe V. B.O.N* (2005) 8NWLR (Pt.928) p.650; *Nigeria Gas Company Ltd V.Dududsola* (2005) 18 NWLR (Pt 957) p.292; *Lake Chad Research Institute V. Mohammed* (2005) 8 NWLR (Pt 928) p.650; *Opuo V. NNPC* (2001) 14 NWLR (Pt. 734) 552; *Bamigboye V. University of Ilorin* (1999) 10 NWLR (Pt. 622)290.

challenges in adopting and implementing some western notions of CSR (i.e. responsible employee relations) in Nigeria and further questions the touting of CSR as a standardised global practice. Given the contractarian orientation of the Nigerian corporate governance framework we propose, therefore, that:

CSR activities in Nigeria would not be framed from a stakeholder perspective (or socialist model). In that regard, little or no emphasis would be placed on such CSR waves as employee relations or consumer protection

(a) Socio-economic conditions

Nigeria is a concatenation of tribes, cultures, languages and religions, necessitated by the imperialist interests of the then British government to ease the governance of this amalgamated entity called Nigeria. The predominant ethnic groups and languages in Nigeria are the Hausas, Yoruba and Ibo. The Hausas dominate the northern part of the country, the west by the Yorubas and the east by the Ibos. These tribes have continued to co-exist, albeit, with great internal tension. An example of this tension was the 1967 to 1970 civil war and the tribal militarization of the Nigerian polity (over 35 odd years of her 46 years of independence) that plunged the country back in all indices of development.

Nigeria has abundant natural and human resources, with a population of about 140 million¹³. The Nigerian economy is largely dependent on its oil sector which supplies 95 percent of its foreign exchange earnings. Nigeria is very rich in natural resources and earns significant revenue from her oil reserves. However, the presence of oil in Nigeria has remained more of a curse than a blessing in many ways. First, it destabilised the then emergent strong economic base of the country. The primary sources of growth of the Nigerian economy prior to the 1960s have traditionally been agriculture, industry and services. During that era, cash crops were introduced, infrastructure was developed, and a market for consumer goods began to emerge. At independence in 1960, agriculture was the dominant sector, accounting for well over 50 percent of Gross Domestic Product (GDP) and was the main source of export earnings and public revenue, with the agricultural marketing boards playing a leading role. By the early 1970s, oil emerged as the leading variable in the national economic scene. Since then, its dominance and overwhelming importance has left Nigeria operating an almost mono-culture economy with oil accounting for 78 percent of federal government revenue, more than 95 percent of export earnings and about 11 percent of GDP in 2000. Second, it has continued to unleash untold devastations on the locales

¹³ This is only an approximation. There is an ongoing population census at the time of writing this paper.

where the oil resources are extracted – especially the Niger-Delta region of the country. Their main sources of livelihood (i.e. rivers and farmlands) are polluted and destroyed. These damages often lead to conflicts between the oil firms and the host communities. The case of the Ogoni people and Shell is a well documented study in the CSR literature. In addition, the marginalisation of the Niger-Delta region is further compounded by oil politics – a reflection of the tribal politicking in which the country is engulfed.

Despite her rich natural resources, Nigeria has a per capita income of around \$390 and life expectancy of 45 years (World Bank, 2006). A more graphic comparative data on the socio-economic condition of Nigeria is presented in the table below:

Table 1

Indices (2006)	Nigeria	Malaysia	UK	USA
Population (millions)	139.8	25.2	59.4	293.5
GNI per capita (atlas method, US\$)	390	4,650	33,940	41,400
HDI ¹⁴	158	61	15	10
Poverty (Head Count Ratio) ¹⁵	92.4	9.3
Literacy (% of population age 15+)	67	89	>95	>95
GDP (US\$ billions)	72.1	118.3	2,140.9	11,667.5

World Bank (2006)

Nigeria suffers from poor infrastructural development. The road networks are underdeveloped and there are a host of communities and cities cut off from each other due to unassailable transportation

¹⁴ UNDP, Human Development Index 2005.

¹⁵ World Development Report, 2006. Population living below \$2 a day.

networks. The education system is under-funded and illiteracy rate is up to 40 percent. More than two-thirds of Nigerians are poor. In 1980 an estimated 27 percent of Nigerians lived in poverty. By 1990, 70 percent of the population had income of less than \$1 a day – and the figure has risen since then (NEEDS, 2005). Nigeria has one of the worst health care systems in the world and the doctor-patient ratio is almost 1:1000. The public sector is very weak and on top of these, corruption threatens to crumble the country. As such, compared to the Western standard, there is a total collapse of governance in Nigeria. In sum,

Businesses wishing to operate in Nigeria face many constraints, including poor infrastructure, particularly road networks and electricity supply; inadequate physical security; corruption; weak enforcement of contracts, and the high cost of finance. These factors have deterred foreign entrepreneurs from investing in Nigeria and induced many Nigerians to take their money and skills abroad (NEEDS, xv)

The Niger-delta region of the country, and indeed the entire Nigerian nation, has up to today continued to seek social justice and environmental protection but the oil politics is restlessly driven by

powerful interests – the government and the oil firms. The Nigerian oil sector is dominated by MNCs. In order to make up for the government's governance failures and in order to protect their business interests in the region, these firms often engage in CSR. Arguably, the history of 'organised' CSR in Nigeria can be traced to practices in the oil and gas sector driven by western MNCs. Shell, for instance, has over time described their CSR activities in various terms to match with their intended strategies at each time – sustainable development, community investment, etc. The CSR activities in this sector are mainly focussed on remedying the effects of their extraction activities on the local communities. So, the firms operating in this sector have often provided pipe-borne waters, hospitals, schools, etc. However, these provisions have often been on an ad hoc basis and often not sustained. Christian Aid (2004) in its report on the activities of Shell in this region, for example, confirmed that some of the schools, hospitals and other social amenities claimed to be provided by some of the firms in this sector have been abandoned or did not meet the needs of the communities they were meant to support. On the other hand, Ite (2004) argued that the government has continued to renege on its commitment that it becomes almost impossible for the CSR investments by the oil firms to contribute positively to their host communities.

As typical of MNCs, the motivations to engage in CSR are varied – response to market forces, globalization, consumer and civil society pressures, etc. The activities of these firms are therefore visible because of their global reach. As such, there is a higher incentive to protect their brands and investments through CSR. However, most of these compelling pressures to be engaged in CSR may not necessarily be applicable to most Nigerian indigenous firms. For instance, no indigenous Nigerian firm has multinational operations¹⁶ and less than 20 percent of all registered companies are publicly quoted. Most indigenous firms in Nigeria are SMEs, privately held, family owned and operated (Limbs and Fort 2000; Oyejide and Soyibo, 2001; Ahunwan, 2002). Local consumer and civil society pressures are almost non-existent. And moreover, law enforcement mechanisms are weak and made inefficient by institutionalised corruption.

However, some traditional/indigenous values could be glimpsed, albeit with some difficulties, in the midst of these colonial influences on business practices. Limbs and Fort (2000) for example identified ethnicity, language and religion as the three major contexts that shaped Nigerian business practices. A common trend among the

¹⁶ Although, some Nigerian banks are beginning to expand into neighbouring West African Countries.

different tribes and peoples, which could have implication for the CSR discourse, is the communal philosophy of life and concern for the less privilege. This trend is rooted in the concept of 'extended kinship', which is common to all the groups (Limbs and Fort 2000). The family network is very important in Nigeria and almost if not all ethnic group in Nigeria believes that individual responsibility extend beyond the boundaries of immediate family. This practice has been described as Nigeria's form of social security (Limbs and Fort 2000). In establishing a firm, the founder represents not only the company but also the family (Limbs and Fort 2000). Therefore in his business judgement the founder balances the demand of business with his responsibility to the extended family, which could be a whole community sometimes. According to Limbs & Forth (2000) 'the family-owned nature of most private businesses and the cultural notions of extended kinship suggest a propensity toward communitarian identity. Further, there appear to be strong notions of group identification according to ethnicity, language and religion.'

In this regard, we argue the case that the socio-cultural characteristics of Nigeria are unique and as such, the meaning and practice of CSR amongst indigenous Nigerian firms would mainly be shaped by the

socio-economic conditions in which these firms operate. This is driven by our proposition that:

CSR in Nigeria would be aimed towards addressing the peculiarity of the socio-economic development challenges of the country (e.g. poverty alleviation, health care provision, infrastructure development, education, etc) and would be informed by socio-cultural influences (e.g. communalism and charity). They might not necessarily reflect the popular western standard/ expectations of CSR (e.g. consumer protection, fair trade, green marketing, climate change concerns, social responsible investments, etc)

Methodology

We ensured that the research design and data collection matched the research objective – to explore the meaning and practice of CSR in Nigeria. In order to avoid imposing any pre conceived connotations of CSR, the study adopts a two pronged and two stage approach. First, it starts by drawing on 'informed' public opinion of Nigerian indigenous private sector leaders across the four key sectors of the Nigerian economy: oil & gas, telecom, finance and manufacturing. From available directories, comprehensive list of companies in each sector was generated. These business leaders were identified and selected based on their entrepreneurial achievements, which are visible in the

public domain. Most of these respondents are CEOs or other Senior Executive Personnel who, by virtue of their positions have sufficient knowledge of CSR activities in their sector and the economy. Data were collected through structured interviews (face-to-face, telephone and emails). Getting hold of this calibre of people is very challenging given their very busy schedules and distance. We leveraged on social networks to overcome this barrier. One of the authors is a faculty member of a premier and highly respected business school in Nigeria and had access to a good number of these business leaders. Using a 'snow-ball' circulation technique, the business leaders were used when possible to gain access to other business leaders within their respective social networks. In all we recorded 41 interviews.

The instruments for the structured interviews were designed and developed strictly to elicit responses in relation to meaning and practice of CSR activities in Nigeria. The researchers recognise that one of the drawbacks of self reporting of CSR activities is the danger of public relations (PR) misuse (i.e. blowing one's trumpet), as such, questions were open-ended to avoid biasing the responses. In addition, the questions were phrased to give respondents the leeway to talk of activities outside their firms and not use the self reporting for

PR. The questions were also brief and straight to the point (see sample in the appendix section).

The second leg of the research maps the outcome of the interviews on one of the key sectors of the economy in order to validate the first stage. In this case, the financial services sector (especially banks) was chosen because it is about 90 percent owned and run by indigenous entrepreneurs. It is anticipated that this sector will provide a much more succinct indigenous meaning and practice of CSR in the Nigerian economy than manufacturing, telecoms and oil/gas sectors, respectively, which have significant presence of multinational firms. This part of the study was based on CSR web reporting of the firms in this sector in line with similar studies in this area (Chapple and Moon, 2005).

The Nigerian banking sector has recently undergone a consolidation whereby existing 90 banks pre December 2005 were reduced to only 25 banks. As such the sector is still caught up in after-merger-trauma. Although it could be argued that CSR reporting '...is not necessarily a reflection of CSR policies and practice' (Chapple and Moon, 2005); as would be expected, issues like CSR would be amongst the first to be

kept on hold in situations like this. We, therefore, work from the premise that Nigerian banks who currently web-report their CSR activities have a strong commitment to CSR. From the list of 25 we eliminated foreign owned banks from our sample (i.e. Standard Chartered Bank and Stanbic Bank) and also banks without websites or web-based CSR reports; and were finally left with 11 banks in our sample (i.e. 44 percent of the sector - as shown in the appendix section). The CSR web reports were content-analysed with emphasis on the *waves, issues, modes* in line with Chapple and Moon (2005). The result of both the structured interviews and the content analysis of the web-based CSR reporting are presented below.

Analyses/Discussions

Meaning of CSR

As anticipated, the meaning of CSR was largely framed to reflect the local realities. In an environment where basic human needs and infrastructure (by western standards) are a luxury, CSR was mainly seen from a philanthropic perspective – a way of ‘giving back’ to the society. Almost all the people interviewed described CSR along the lines of philanthropy and altruism. Some of these descriptions include:

“[CSR is] The corporate act of giving back to the immediate and wider community in which organisations

carry out their business in a manner that is meaningful and valuable and relevant to that community” (*CEO of a consulting firm*)

“[CSR] is a way for the companies to reach out to their host communities by positively impacting on their environ” (*Senior Executive of an Oil/Gas firm*)

“[CSR] is a way of saying ‘thank you’ to the environment in which they [sic] operate and a way of also showing a sense of belonging to the society at large” (*Senior Executive of a bank*)

Content analysis of the web reports also confirms this inclination to interpret CSR in terms of philanthropy. Writing on its CSR practice and philosophy, one of the first four banks in Nigeria states:

At Zenith, Corporate Social Responsibility is not just a buzzword; it is a way of life. To emphasize this belief, Zenith Bank set up Zenith Philanthropy, a fully functional department responsible for identifying areas, sectors and causes deserving of philanthropic aid.... Zenith philanthropy is the channel through which Zenith Bank gives back to society. One would invariably ask why we have to set up a department just to give money out? At

Zenith Bank, we see giving back to society as a serious and passionate cause [emphasis, original]¹⁷.

The overwhelming conception of CSR as philanthropy may not be unconnected to traditional socio-cultural heritage of the indigenous firms. For different regions of Nigeria, the traditional, family or kinship pattern of production characteristic of agrarian mode of livelihood – the household economy – has been the governing order of business organization which is still reflected in the structure of most indigenous firms (see Nafziger, 1969, 1977; Silverstein, 1983, 1984). For CSR therefore, the kinship-network-based system of business organization would imply that businesses first serve the interest of their network members as their primary constituency. Philanthropy, goodness to society, charity are therefore conceived within the moral economy of kin-based solidarity and reciprocity (Adi, 2006). A traditional and informal sector example of this would be the case of auto spare-parts business cluster found in Nnewi, Eastern Nigeria that play crucial roles in their local community development including, provision of city-wide security. ¹⁸

¹⁷ http://www.zenithbank.com/philanthropy_mn.cfm#Objectives

¹⁸ For a case study of Nnewi industrial cluster in Eastern Nigeria see Brautigam (1997).

CSR as philanthropy in Nigeria could also be tied to some religious influences. Nigeria is a very theistic country. The belief in the supernatural or some spiritual realities is central to the *weltenschaung* of an average Nigerian (Adi, 2006). It can be argued, therefore, that since gifts and sacrifices are core to religion, the same beliefs could have easily found an outlet/expression in the Nigerians' understanding and practice of business-society relations. However, one would have expected this religious inclination to influence the attitude of Nigerian businesses to bribery and corruption – the domain of ethical responsibilities. This did not come through in the study. One way of accounting for this could be that the firm as a mode of production is a borrowed practice and therefore alien to most African countries. As such most of these countries make less demands on firms in terms of economic responsibility, legal and ethical responsibilities, especially as these responsibilities are enforced through market and regulatory forces, which unfortunately are weak in most African countries, including Nigeria. This could also account for the lack of emphasis on the other waves of CSR (i.e. socially responsible products and processes and socially responsible employee relations), which are prevalent in western economies with strong markets and regulatory mechanisms.

CSR in Nigeria: Waves, Issues and Modes

All the interviewees acknowledged that Nigerian firms are engaged in one CSR activity or the other. However, In line with this philanthropic and altruistic understanding of CSR 85 percent of the respondents said that there is an awareness of CSR in Nigeria but without significant actions, while 7.7 percent either claimed there is almost no awareness of CSR or there is high awareness with significant actions, respectively as shown in the table below:

Table 2

Level of Awareness	Characteristic of level	%
Low	Almost no awareness	7.7
Medium	Awareness without significant action	85
High	Awareness with significant action	7.7

In terms of CSR waves, the interviews and web reporting both show that the emphasis is more on community involvement, less on socially responsible employee relations and almost none existent in relation to socially responsible products and processes. Only a bank reported of its social responsible investment product – ethical funds. The top five issues reported on the community involvement wave from the interviews are as shown below:

Table 3

Current Issues Addressed	%
Education (including training and skill development)	46
Provision of health care	38
Infrastructure development	31
Sports/ Arts and Culture	23
Poverty alleviation	8

These correspond to what were identified through web reporting analysis (see appendix). When asked of issues they would want addressed via CSR the respondents repeated the above issues but substituted sports/arts and culture CSR activities with security issues:

Table 4

Expected Priority Issues	%
Education (including training and skill development)	85
Provision of Health care	62
Infrastructure development	54
Poverty alleviation	31
Security	23

These priorities, again, mirror the peculiarity of the Nigerian socio-economic conditions. As expected, most multinational firms operating in Nigeria miss out on these priorities but rather focus on either CSR mandates from their home countries or CSR activities that directly impact on their businesses (i.e. 'strategic' CSR), while sometimes ignoring local constructions of CSR. However, these firms are beginning to respond to local needs, albeit, strategically. In November 2002, the British American Tobacco (BAT) Nigeria established a British

American Tobacco Foundation, the role of which is to identify and implement community enhancement programmes across Nigeria. The foundation has commenced series of Poverty Reduction Projects for unemployed youths in different States of Nigeria. The foundation is also working with the International Institute of Tropical Agriculture to provide improved maize seedlings and cassava cuttings to farmers from communities of production.

These activities targeted at the community and the suppliers (tobacco farmers) are meant to directly raise the livelihood of these stakeholders and ultimately the purchasing powers of consumers (mostly youths). BAT Nigeria in the same year introduced an Undergraduate Internship Programme to contribute towards the development of promising undergraduates and prepare them for life in the corporate world. This programme, it could be argued, is primarily a strategy for BAT to enhance the quality of its employable labour pool. It could also benefit the wider society in form of knowledge spill over as BAT may not be in a position to employ all the interns. Shell Nigeria, also, has a similar programme which it uses to enhance the science and engineering skills required in the Nigerian oil and gas sector. In essence, while indigenous firms are more involved in philanthropic CSR, the multinational firms are more strategic - their

CSR activities (e.g. poverty alleviation and capacity building) cut across both the market and non market environments corporate strategy (Baron, 1995; Lantos, 2001).

The following were identified by the interviewees as the top five main drivers of (reasons for) CSR in Nigeria:

Table 5

Drivers	%
Local needs (community expectations)/ public pressures	46
Globalization (including multinational influences)	38
Competition	38
Public Relations (branding)	38
Regulation	31
Firm's success	31

These drivers are not unique to Nigeria and have been identified in other cultures and national business systems, as well. But the interesting thing, here, is how similar drivers across localities give rise to different CSR responses, which further reinforces the argument that CSR is a socially embedded construct and practice.

The respondents all agreed that CSR is necessary in the Nigerian business environment. Some of the reasons they gave for this response include the need for the private sector to complement the government in providing for the people (e.g. through capacity building,

infrastructure development and healthcare provision), as well as the awareness that companies cannot truly claim to be successful and outstanding performers if the economy and people in which they claim to have attained this success are below par – as the case of Nigeria. Some also argued that many of the firms in Nigeria make huge profits and they need to give back to assuage the sometimes overt or covert deleterious effect of their activities. This view is well reflected in one of the comments of the interviewees:

...it is necessary mainly to remind the companies which make huge profits from Nigeria that their customers are not only economic clients but social beings with social needs which can be enhanced by the corporate social responsibility activities (*Academic/Consultant*)

While this comes across as a reasonable expectation, it will be worthwhile to situate it within the context offered by the Nigerian corporate governance framework for such social orientations. Unfortunately, this will be hard to achieve as long as the institutional framework places more emphasis on firms as private actors, with private rights mainly embedded in contracts (license of operation), and less emphasis on firms as fabrics of the society with the purpose of providing some social benefits (i.e. employment, productivity, economic growth, sustainability, etc) (Fannon, 2003). By its emphasis

on shareholders wealth maximization the Nigerian legal framework as earlier discussed in this paper would appear to be promoting a U.S type contractarian approach. To further underscore the recognised interest within a registered company, the Act makes the constitution of a company i.e. the memorandum and article of association of the company a contract between the company and its members (stockholders) and officers (management) and between members and officers.¹⁹ Under the Act, the law thus essentially reflect the shareholder supremacy and shareholder wealth maximization goal of the U.S contractarian school. In other words, a corporate governance framework reform would be needed to orientate Nigerian firms towards social considerations.

In summary, the results/analyses show that the understanding and practice of CSR in Nigeria is still largely philanthropic and altruistic. And most people think that CSR is one of the many ways companies can plough back a portion of their profit to their immediate environment. This finding is in many ways at variance with the current

¹⁹ Section 41(1) of the Act provides as follows:

‘Subject to the provisions of this Decree, the memorandum and articles when registered shall have the effect of a contract under seal between the company and its members and officers themselves whereby they agree to observe and perform the provisions of the memorandum and articles, as altered from time to time in so far as they relate to the company, members or officers as such’.

understanding and practice of CSR in Western economies, where CSR is argued to have 'advanced' beyond philanthropy:

Today, corporate social responsibility goes far beyond the old philanthropy of the past – donating money to good causes at the end of the financial year – and is instead an all year round responsibility that companies accept for the environment around them, for the best working practices, for their engagement in their local communities and for their recognition that brand names depend not only on quality, price and uniqueness but on how, cumulatively, they interact with companies' workforce, community and environment. Now we need to move towards a challenging measure of corporate responsibility, where we judge results not just by the input but by its outcomes: the difference we make to the world in which we live, and the contribution we make to poverty reduction. (Gordon Brown, Chancellor of the Exchequer of the UK government)²⁰

The study also confirms that cultural manifestation of CSR does not necessarily need to follow a linear progression as predicted by Carroll (1991, 2004). In Carroll's model, economic responsibility is the first stage of CSR development while philanthropic responsibility is the last stage of CSR maturity. In the case of Nigeria, philanthropic responsibilities were emphasised over and above other aspects of

²⁰ (http://www.societyandbusiness.gov.uk/pdf/dti_csr_final.pdf)

Carroll's model (i.e. economic, legal, and ethical responsibilities). This does not in any way suggest that CSR practice is much more advanced in Nigeria but corroborates some studies (e.g. Visser, 2006) that have argued against Carroll linear predictions of CSR development. It also emphasises CSR practice as a socio-cultural product, which confirms our proposition.

Conclusion

Recent studies in institutional economics and economic history about the evolution of norms that under gird social exchanges, for example, suggest that firms, markets and society in which they are embedded, are co-determined over time (Grief, 1989, 1993, 2003; Leeson, 2005). The specific nature of information asymmetries, incentive problems and efficiency calculations facing individuals or groups of individuals engaged in transactions determine the type of institutions of social exchange that evolve within such contexts. Considering this, cartels, oligarchs, guilds and sometimes, banditry have at various times and in various places emerged as the "rational," equilibrium mode of social organisation of labour and socio-economic production. What the literature on the socially embedded nature of corporate social responsibility seems to suggest is that the behaviour of firms within a given society is determined by this interaction between firms, markets

and society, such that a specific corporate action that may be considered socially responsible in one area might just not be indistinguishable from ordinary social etiquette in another. Firms are therefore, socially constructed and their behaviour reflects those of the society in which they are embedded. Thus, the distinctive feature of the Nigerian society and the history of its firms, combined with insecure property rights regimes and poor contract enforceability have considerable ramifications for CSR insofar as firms are socially embedded. It is within this context that CSR in Nigeria has been examined.

Since the firm as a mode of production is a borrowed concept in most African communities, Nigerian businesses have always looked up to the Western for 'best practices'. This is evident in the adoption of such practices as relationship marketing, corporate strategy formulation and implementation, total quality management, et cetera. This strong dependency on the West could as well reshape the current understanding and practice of CSR in Nigeria, especially as some Nigerian firms (in banking and oil/gas sectors) move towards internationalization of their products and services. Such banks as Zenith, Guaranty Trust and Diamond that have presence in some other African countries appear to be investing more in CSR. In this regard, it

is suggested that further research be conducted on how these internationalisation activities could impact on CSR practices of Nigerian firms. It will be also worthwhile to examine if CSR activities in Nigeria are sources or outcomes of corporate performance and to extend the study to other sectors of the Nigerian economy.

For other types of modern firms in Nigeria such as the multinational corporations and indigenous firms that are modelled on the western (post-colonial) notion of the firm, their relationship with the society is again, influenced by the process by which the Nigerian economy got integrated into the world economy as the history of the modern firm in Nigeria reveals. Hence, given the colonial origins of the modern Nigeria firms, it is only natural to imagine that the formulation of CSR in theory and practices should retain significant colonial undertones. Competition between foreign multinationals and local firms is still as stiff as ever in some sectors especially oil/gas and telecoms. Finally, like the colonial state, foreign firms and the local ones modelled after them are not embedded within the society and culture. It is therefore not surprising that such firms should largely view the larger society as an arena for philanthropy.

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Appendix

CSR reporting amongst Nigerian banks: waves, issues and mode

Banks	Website Y/N	Terminology	Waves	Main Issues targeted	Mode
Access Bank plc	Y	Corporate responsibility	Community involvement	Education Infrastructure development Arts/Culture	Philanthropy
Afribank	N	N	Community involvement	Education Sports	Philanthropy
Diamond bank	Y	Community investments	Community involvement	Education Health care Infrastructure development	Philanthropy
First Bank	N	N	Community involvement	Education	Philanthropy
Guaranty trust bank	Y	Community development	Community involvement	Education Health care Infrastructure development Capacity building	Philanthropy
IBTC-Chartered bank	Y	Ethical Funds	Products	Ethical funds	
Intercontinental bank plc	Y	Social responsibility	Community involvement	Education Infrastructure development	Philanthropy
Oceanic bank	Y	Social responsibility	Community involvement	Education Health care Infrastructure development Capacity building	Philanthropy
Union Bank	Y	Social responsibility	Community involvement Employee relations	Education Health care Sports Infrastructure development	Philanthropy
Wema Bank	Y	Philanthropy	Community involvement	Capacity building	Philanthropy
Zenith bank	Y	Philanthropy	Community involvement	Education Health care Infrastructure development Capacity building	Institutionalised philanthropy

CORPORATE SOCIAL RESPONSIBILITY IN NIGERIA: MEANING AND PRACTICE – Interview Schedule

- What is your industry of business operations?
- What is your understanding of Corporate Social Responsibility (CSR)?
- Do Nigerian firms engage in Corporate Social Responsibility (CSR)? Please, give reasons for your answers and where possible cite examples
- How would you rate the awareness and practice of corporate social responsibility in Nigeria?
- What do you think are or could be the main drivers of (reasons for) CSR in Nigeria?
- Please, give some examples of CSR activities in Nigeria and what they are meant to address
- In your opinion, what should be the main 5 priorities to be pursued by Nigerian firms as CSR at the moment?
- Is CSR necessary in the Nigerian business environment? Please, give reasons for your answers