



Corporate, Social Responsibility (CSR) in Nigeria: Investigating Discrepancy between Practices and Blind Spots

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ARTICLE INFO ABSTRACT

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Corporate social responsibility (CSR) has been recognized as a significant contributor to the economy of developing countries. The study uncovers the potential causes of CSR discrepancies in Nigeria, a nation with divergent business prospects, evaluates their implications, and provides effective way-outs. CSR has achieved substantial interest worldwide as enterprises attempt to weigh profit-making services with social and environmental obligations. Yet, there is extensive interest in disagreements between organizations' CSR obligations and their actual implementation. By synthesizing documented literature, the study reveals factors responsible for the discrepancy of CSR in Nigeria, such as ineffective stakeholder involvement, consumer attitude, inadequate resources, poor frameworks, and lack of consistent reporting.

Furthermore, the implications imposed by CSR are examined, including missed chances for social impact, reputational damage, consumer perception, and workers' morale and commitment. Since CSR discrepancies are crucial to both enterprises and legislators, the study underscores addressing stakeholder engagement, clear frameworks for CSR implementation, transparency in reporting, and adequate resource allocation that can bring about sustainable development. The insights provided by this study can inform CSR policy development and effective corporate practices in Nigeria.

**Keywords:** *Corporate Social Responsibility, CSR discrepancies, Nigeria, causes, implications.*

1. INTRODUCTION

Corporate Social Responsibility (CSR) has evolved from being a private guideline to a standard practice in advanced countries. CSR involves the contributions made by corporations toward their immediate community, which can be done through various means such as providing water, road construction, and other beneficial activities. The concept and practices of CSR have become progressively entrenched and are currently gaining significant momentum from corporate managers, governments, and scholars. This is evidenced by the rising number of scholarly works on the theories and practical features of CSR and the expanding number of companies embracing CSR in their policies (Carroll, 1991; D'Amato & Falivena, 2020; Majer, 2019).

CSR has been evolving in most developing and emerging countries due to various factors. First, CSR enables economic growth, and market opportunities are generated, enabling developing countries to become fast-expanding economies. Consequently, the countries involved become attractive growth markets for corporations, offering lucrative prospects (Preuss, Barkemeyer, & Glavas, 2016). Second, CSR encourages enterprises to access and utilize established markets, therefore making a positive impact on economic growth and alleviating poverty (Mugova, Mudenda, & Sachs, 2017). Third, CSR plays a crucial role in tackling social and environmental crises in nations that frequently encounter severe social and environmental difficulties. This is achieved by advocating for sustainable practices, providing assistance to local populations, and enhancing living conditions. Fourth, developing



countries face divergent challenges that are distinct from those of wealthy countries, as a result of differing circumstances, cultural norms, and resource limitations. Furthermore, many industrialized nations possess deficient social welfare systems due to insufficient resources allocated to meet the needs of their inhabitants. Therefore, organizations often allocate their CSR efforts towards investments in education, healthcare, and infrastructure, which ultimately benefit both society and the business (Visser, 2008).

Over the last two decades, CSR activities have become increasingly crucial in shaping the public perception of corporations in the modern business scene. Nigeria, being one of the most populated nations in Africa, is not exempt from this situation. Nigeria is such a blessed nation with diverse natural endowments ranging from oil to steel, arable lands capable of growing commercial crops, and, above all, an abundance of human resources that the country now boasts the largest population in Africa. Unfortunately, ever since the independence and the discovery of oil in Nigeria, a monolithic economy has become one that relies heavily on oil for national survival. Consequently, the national economic growth has since become heavily dependent on oil production and price rates.

Regarding how Nigeria perceived CSR, several numbers in the analysis indicated that understanding the practice of CSR is based on social and cultural structures. According to (Amaeshi, Adegbite, & Rajwani, 2016) and (Peddada & Abdalla Adam, 2019), the pressures on Indigenous customers and CSOs are almost nonexistent, and the components of law operation are weak. An empirical study depicted by Nigerian corporations disclosed that indigenous organizations view CSR as a business charity intended to direct the economic and social growth disputes in Nigeria. There also is a notion that CSR was "imported" into the emerging nations by the MNCs, as their headquarters are situated in Western countries, particularly in Europe and America (Amaeshi, Adegbite, & Rajwani, 2016; E. Ite, 2004). The public sector development projects (PSDPs) in Nigeria have attributed the government's long-term lack of political will and flimsy policy initiatives has causing CSR neglect (Nnonyelu, 2013; Young, 1999). Also, some authors have ascribed poor CSR implementation to the incapability of the government to sustain its expansion projects legitimately, the predominant frail reward framework, in converse social frameworks, broken institutional/legislative outlines, and prevalent poor approach/program execution (Raimi et al., 2014; Raimi, Bello, & Mobolaji, 2010).

Despite the growing awareness and adoption of CSR by companies in Nigeria, there remains a discrepancy between the stated commitments and the actual implementation of CSR initiatives. This raises questions about the effectiveness and sincerity of CSR practices in the country, as well as the potential blind spots that hinder the full realization of social and environmental responsibilities by Nigerian corporations. This paper will explore the various dimensions of CSR in Nigeria, including the motivations behind CSR adoption, the specific CSR practices being implemented, and the challenges and blind spots that hinder the successful implementation of CSR initiatives, by critically examining the existing literature on CSR in Nigeria. Also, the study intends to provide insights into the factors

contributing to the observed discrepancy between CSR practices and blind spots, as well as potential strategies for improvement.

The paper starts by providing an overview of CSR and its importance in the Nigerian context. In subsequent sections, review of existing literature on CSR in Nigeria, including studies, reports, and articles. It explores CSR adoption, the specific CSR practices being implemented, and the challenges and blind spots identified in the literature. Furthermore, the patterns and discrepancies between CSR practices and blind spots in Nigeria, as well as the underlying factors contributing to the observed discrepancies, are presented. Lastly, the paper concludes by summarizing the key findings and recommendations for addressing the identified discrepancies between CSR practices and blind spots in Nigeria.

## 2. THEORETICAL FRAMEWORK OF CSR

### 2.1 Concepts and Evolution of CSR

In the study of Meseguer-Sanchez *et al.* (Meseguer-Sánchez et al., 2021), corporate social responsibility enhances environmental, economic, financial, technological, and human development. Also, the social dimension of CSR implies that CSR has a positive impact on the sustainable development of the immediate community where corporate business organizations operate (Labuschagne, Brent, & Van Erck, 2005). CSR is accountable for sustainable development in developing countries and can enhance social, economic, and technological development in developing nations (Simionescu, 2015).

According to Carroll (Campbell, 2007) and Moyeen *et al.* (Moyeen, Kamal, & Yousuf, 2019) in their contributions to the discussion, they argued that CSR can be defined in many ways, such as from environmental, economic, and social perspectives, making it a multidimensional concept. This new understanding of the multidimensional nature of CSR has gained concern and discussion among both corporations and researchers. Furthermore, Campbell *et al.* (Campbell, 2007) and Oliveira *et al.* (Silva, Moreira, & Mota, 2023) commented on the government's institutional concern, stating that businesses will be more credible to behave in socially accountable manners if there are firm and better-imposed specific rules in place to ensure such conduct is not only abided by but also implemented, especially if the procedure by which such rules and implementation capabilities are advanced is founded on compromise and accretion. Also, he said that although many CSR undertakings are charitable, public institutions can play a significant role in promoting them in international markets.

Gulyas (Gulyás, 2009) and Kreft (Kreft, 2019) Further, it is noted that CSR has increasingly become a significant matter for government and commercial enterprises. The concern in CSR has gotten necessary care in recent years and has been regarded as an essential matter for further research. This portrays not only modification in the lucrative setting where distinct corporations work but also a realistic response from an organization to its customers and the aspirations of the public. Interestingly, Vo and Arato (Vo & Arato, 2020) revealed that globally, CSR has won the hearts and souls of modern corporations and is considered an essential standard for corporate governance. Also, it symbolizes a transformation from the argumentative government of preceding periods towards a new prominence on partnership and collaboration. Besides, Jeon *et al.* (Jeon, Lee, & Jeong, 2020) indicated that the rise of the CSR theory has been in existence for some years and



has always been related to how it impacts the behavior of corporations.

Another perception of CSR is the conceptual concept known as political CSR, which supports consultative democracy. According to Edward (Edwards, Mason, & Washington, 2009), this was based on how the government and corporations cooperate to enhance sustainable advancement. Moon (2007) specified that political CSR is instead a new practice that recognizes the significance of multinational corporations (MNCs) and CSOs as stakeholders, giving them some of the roles that are traditionally assigned to governments in any democratic setup because of some leadership loopholes. Furthermore, the conservative definition of CSR implies a charitable responsibility to enhance the economic, social, and ecological well-being of the people, as well as sustainability and advancement.

### 2.2 CSR in the Context of Developing Economies

Although CSR originated in industrialized economies, using it in poor countries offers different opportunities and difficulties. Here, the study examines CSR in emerging economies. A prospect for developing countries is being able to resolve socioeconomic problems such as poverty, inequality, and restricted access to basic services like education and healthcare. Through CSR activities, companies could, for instance, support local communities financially in skill-development initiatives to increase employability and decrease poverty. Another concern is that in developing nations, environmental preservation and economic growth are unstable. However, organizations can prioritize CSR to grow their brand and draw in outside capital (Bhatia & Makkar, 2020; Jamali, Karam, & Blowfield, 2017).

There are poor CSR laws or enforcement systems in developing countries, which led businesses to engage in surface-level corporate social responsibility initiatives to display a favorable image while ignoring important social and environmental issues. For instance, inadequate governance and corruption can make CSR activities less successful. Corporations are often pressured to operate unethically, which would undermine the intended benefits of CSR initiatives. Inadequate Infrastructure and Resources: Businesses may find it difficult to undertake extensive CSR activities because of budgetary restrictions or a lack of access to adequate infrastructure for environmental sustainability projects. Developing countries frequently have inadequate infrastructure and resources (Ali & Rahman, 2015).

### 2.3 CSR in Nigeria, India, Brazil, and South Africa

The scope and focus of CSR efforts in Nigeria mostly revolve around solving immediate community needs, including education, healthcare, and infrastructure. The oil and gas industry, particularly in the Niger Delta, is a primary catalyst for corporate social responsibility (CSR) initiatives because of its substantial environmental and social effects. Nigeria encounters a multitude of obstacles when it comes to implementing efficient Corporate Social Responsibility (CSR). These issues include inadequate legislative frameworks, pervasive corruption, and limited involvement of stakeholders. These problems frequently lead to a discrepancy between CSR policy and implementation. Governance and Accountability: The inadequate enforcement of CSR rules results in inconsistent implementation and limited corporate responsibility

(Inekwe, Hashim, & Yahya, 2021; Osemeke, Adegbite, & Adegbite, 2016).

In India, for example, CSR is enforced by compulsory contributions made by companies towards social development. Indian corporate social responsibility (CSR) efforts encompass a wide range of areas, including education, health, rural development, and women's empowerment. Nevertheless, issues such as an absence of transparency and insufficient evaluation of impact continue to exist (Abiodun, 2023; Gatti et al., 2019; Idemudia, 2014). Another instance of CSR is that of South Africa which possesses a strong corporate social responsibility (CSR) framework, which is propelled by the Broad-Based Black Economic Empowerment (B-BBEE) Act. Corporate social responsibility (CSR) initiatives in South Africa focus on promoting socio-economic transformation by prioritizing activities such as generating employment opportunities, enhancing skills development, and reducing poverty. Nigeria's regulatory framework is less effective in ensuring compliance and accountability compared to that of the country in question. (Fig, 2005; Mersham & Skinner, 2016; Skinner & Mersham, 2008). Also, CSR has been documented about the practices in Brazil, which is shaped by social inequalities and environmental considerations, with a particular focus on the Amazon region. Brazilian corporations actively participate in corporate social responsibility initiatives that focus on education, healthcare, and environmental sustainability. The regulatory framework is reasonably robust, but, ensuring compliance continues to be a difficult task (Hoelscher & Rustad, 2019; Renouard & Lado, 2012).

### 2.4 A Brief History of CSR in Nigeria

Nigeria's federal government is composed of three separate branches: legislative, executive, and judicial. Nigeria is one of the British-colonized West African nations. Nigeria adopted a presidential system of government with two legislative houses. Nigeria is organized as a federation, like the United States of America, with 36 states, one federal territory, and 774 Local Government Areas (LGAs), reporting to Abuja. However, unlike the United States, the central government controls the revenues and almost all the country's assets, particularly oil and gas. Income is collected in the Federation Account by a government official body, the Revenue Mobilization Allocation and Fiscal Commission (RMAFC), and distributed annually to states and LGAs (David, 2018).

Both the central government and the state government may pass laws on any issue found on the simultaneous list, which incorporates the distribution of income, objects, improvement in mechanical, industrial, company, and farming, and rational and creative exploration. States have legislative control of residual matters. Similarly, executive authority is split between the two tiers of government. According to the constitution, whenever a statute enacted by a state government conflicts with the central government's rule, the federal legislation prevails. One interesting aspect of the federal system in Nigeria is that it exercises fiscal federalism, a concept put forward sixty (60) years ago.

The CSR programs in Nigeria commenced from the practices of multinational companies (MNCs) operating in the mining and exploration sectors of the Nigerian economy, especially in the oil sector. These MNCs identified the need to



connect with indigenous communities and address social and environmental concerns arising from their actions. As a result, they began executing projects to give back to society beyond their profit-making accomplishments. Several existing pieces of literature on CSR in Nigeria highlight that external social responsibility interventions primarily focus on education, health, and security. Many corporate managers viewed CSR as a means of “improving the well-welfare of the immediate community around their operational sites and participating in credible programs in the general society” but often treated it as mere philanthropy. Few companies have considered strategies for their CSR interventions, and environmental responsibility remained

neglected (Okaro & Okafor, 2021; Osemeke, Adegbite, & Adegbite, 2016).

A formal report from the National Bureau of Statistics showed that Nigeria's economy has picked up on non-oil sector growth. Oil Sector: Mainly includes crude oil production and related activities. Contributed 4.70% to the nation's GDP in the fourth quarter of 2023; according to the paper, the non-oil Sector comprises various sectors like mining, quarrying, agriculture, and construction. Notably, the non-oil sector grew by 3.07% in real terms during the reference quarter (Q4 2023). Contributed 95.30% to the nation's GDP in Q4 2023, demonstrating its significant role in the economy subsection. Figure 1 shows the reality between GDP, oil sector contributions, and non-oil sector contributions.

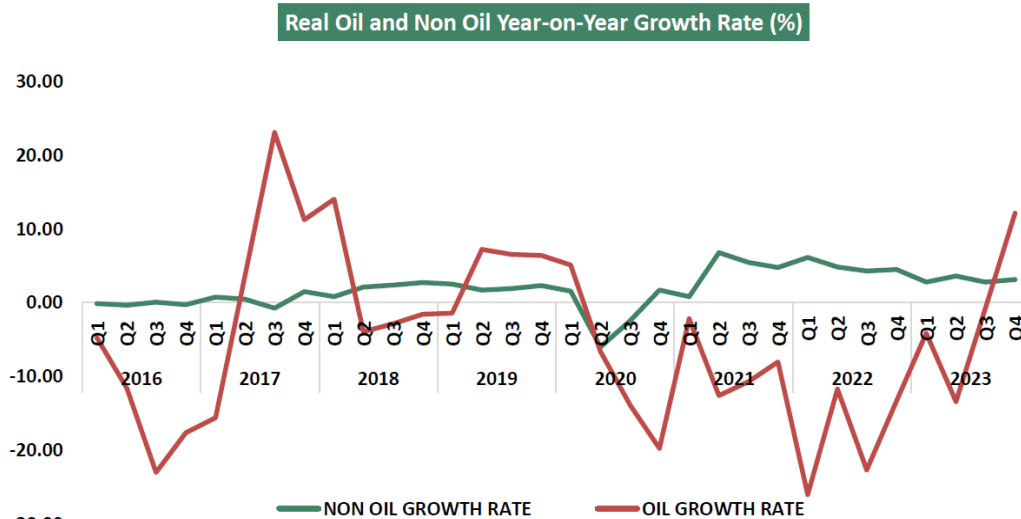


Figure 1. GDP, Oil, and Non-Oil Growth Rate

(Source: National Bureau of Statistics, 2024)

Due to widespread corruption and official dishonesty, oil theft, inequality, and poor administration, Nigeria experienced increased oil reserves that could not be translated into sustainable economic development, triggering the exploitation of oil resources without any possible effect on the political elites (Watts, 2009; McLoughlin & Bouchat, 2013; Cheeseman, 2018).

3. CSR OPERATION IN NIGERIA

3.1 CSR Regulation and Regulatory Agencies in Nigeria

CSR is said to be regulated when standards, implementation guidelines, and policies are established to allow companies and organizations to operate socially accountable and ethical manner by considering the impacts they have on society, the environment, and key stakeholders. While there are countries where corporations are required to undertake CSR activities, such as India, the United States of America, and Norway, for example, CSR is a voluntary service rendered to society. Also, the nature and extent of CSR activities vary across various jurisdictions and primary concerns, such as disclosure requirements. In others, it includes several distinct activities like business practices, sustainability of the environment, and social welfare. (Anupama & Himangshu, 2022). Meanwhile, differences exist in economic factors, legal systems, and cultural norms. The regulation of CSR activities tends to differ from one nation to another for the following reasons.

Legal systems have a substantial impact on the formation of corporate social responsibility (CSR) regulations in many countries. For instance, countries such as the United States and the

United Kingdom depend on common law systems, in which judges utilize precedent to interpret and enforce laws. On the other hand, multiple European countries have established rules and regulations that serve as the foundation of their legal frameworks. The formulation and implementation of CSR policies are influenced by these legal systems, as they establish the structure in which enterprises function.

CSR regulations are also shaped by social and cultural values. Various nations may have divergent rules concerning environmental conservation, labor rights, and other socioeconomic matters, which are influenced by their cultural values and social conventions. For example, governments that place a significant focus on sustainability may enforce more stringent regulations for environmental preservation, while others may prioritize economic growth and have more lenient restrictions in specific domains.

CSR regulations are influenced by economic factors. Various legislation about commerce, taxation, labor, and consumer protection may differ among countries with distinct economic priorities. Certain nations may enforce stricter rules to safeguard their sectors, whilst others may adopt more permissive trade policies to stimulate international investment and foster economic expansion.

Regulatory frameworks refer to the set of rules and guidelines established by governing bodies to regulate various industries. Industry-specific regulations are specific rules and



regulations that are tailored to a particular industry to ensure compliance and promote fair practices.

Governmental and regulatory entities have built varying regulatory frameworks in different countries. These frameworks establish the boundaries, methods of enforcement, and supervision of regulations. The degree of regulatory enforcement and the function of regulatory authorities might differ, affecting the compliance obligations of enterprises. In addition, several countries may have specific legislation that is customized to their distinct businesses or sectors. Regulations about healthcare, banking, energy, or data protection might exhibit substantial variations among different countries.

Corporate Social Responsibility (CSR) regulation and the role of regulatory agencies play a significant role in promoting responsible business practices and ensuring compliance with ethical and social standards. In Nigeria, there have been discussions and initiatives regarding CSR regulation and the establishment of regulatory frameworks to govern corporate behavior. This section will provide an overview of CSR regulation and regulatory agencies in Nigeria, drawing on relevant citations. One study titled "Regulatory perspective for deepening CSR disclosure practice in Nigeria" emphasizes the need for regulation of CSR disclosure practices of listed non-financial sector entities in Nigeria.

Some reports have highlighted the importance of regulated practices to enhance transparency and accountability in

CSR reporting. Another publication, "Compulsory Regulation of CSR: A Case Study of Nigeria," discusses the introduction of compulsory regulation of CSR into corporate governance through the NEITI Act 2007. It examines the initiative and suggests ways to increase its success. It is worth noting that the regulatory landscape for CSR in Nigeria has been subject to scrutiny. An article titled "Regulation and Enforcement of Corporate Social Responsibility in Corporate Nigeria" questions the assumption of sufficient legislation and analyses the CSR regulatory landscape in Nigeria.

### 3.2 Case Studies of CSR Initiatives by Nigerian Companies

For more than two decades, a multitude of CSR activities undertaken by notable corporations operating in Nigeria have been documented by various sources, including regulated agencies like the Securities and Exchange Commission, Central Bank of Nigeria (CBN), Corporate Affairs Commission (CAC), and the Nigeria Exchange Group (NEG), as well as national institutions like the National Bureau of Statistics and the Nigerian Institute of International Affairs. New media outlets and company websites have also served as platforms to showcase these initiatives. While Table 1 presents some of these documented CSR activities, it is important to note that such reports often highlight not only the range of implemented programs but also the challenges corporations face in effectively carrying out CSR practices in Nigeria.

**Table 1:** Some notable corporations in Nigeria, CSR activities and problems encountered

Company (Govt/Private)	Year Founded	Operation	Type of CSR Activities	Challenges Faced in CSR
Dangote Group (Private)	1977	Cement, Sugar, Flour	<ul style="list-style-type: none"> <li>Scholarship programs for underprivileged students</li> <li>Building of roads and hospitals in rural communities</li> <li>Disaster relief efforts</li> </ul>	<ul style="list-style-type: none"> <li>Difficulty in reaching all targeted communities effectively</li> <li>Lack of effective measuring and information systems to assess the impact of CSR activities</li> </ul>
Nigerian Bottling Company (NBC) (Private)	1959	Beverages	<ul style="list-style-type: none"> <li>Water stewardship projects</li> <li>Youth empowerment initiatives</li> <li>Recycling and waste management programs</li> </ul>	<ul style="list-style-type: none"> <li>Poor adoption of recycling practices</li> <li>Inadequate funding for long-term CSR projects</li> </ul>
Guaranty Trust Bank (GTBank) (Private)	1990	Banking	<ul style="list-style-type: none"> <li>Financial literacy programs</li> <li>Support for small and medium-sized enterprises (SMEs)</li> <li>Donations to educational institutions</li> </ul>	<ul style="list-style-type: none"> <li>Selection of CSR beneficiaries is manipulated</li> <li>Challenges balancing CSR activities with core business goals</li> </ul>
Lafarge Africa (Private)	1950	Cement	<ul style="list-style-type: none"> <li>Affordable housing initiatives</li> <li>Skills development programs for local communities</li> <li>Environmental restoration projects</li> </ul>	<ul style="list-style-type: none"> <li>Poor collaboration with local stakeholders</li> <li>Delay in addressing community concerns regarding environmental impact</li> </ul>
Channels Television (Private)	1994	Broadcasting	<ul style="list-style-type: none"> <li>Educational programming for children</li> <li>Public awareness campaigns on social issues</li> <li>Support for local content production</li> </ul>	<ul style="list-style-type: none"> <li>Poor funding for educational programming</li> <li>Difficulty in balancing social responsibility with commercial interests</li> <li>Inadequate resources to support big CSR projects</li> </ul>
Shoprite (Private) (South African origin, operates in Nigeria)	1995	Retail	<ul style="list-style-type: none"> <li>Supporting local farmers and suppliers</li> <li>Community development initiatives</li> <li>Investment in youth training programs</li> </ul>	<ul style="list-style-type: none"> <li>Existing laws do not support easy integration of CSR into overall business strategy</li> <li>Slow adapting to CSR initiatives to the specific needs of local communities</li> </ul>
United Bank for Africa (UBA) (Private)	1949	Banking	<ul style="list-style-type: none"> <li>Financial inclusion initiatives for underserved communities</li> <li>Support for entrepreneurship development</li> <li>Donations to environmental causes</li> </ul>	<ul style="list-style-type: none"> <li>Building trust and transparency with local communities is often interfered by the elites</li> <li>Poor system for measuring the social impact of CSR programs</li> </ul>
Oando Plc (Private)	1991	Oil and Gas	<ul style="list-style-type: none"> <li>Educational programs for communities in oil-producing regions</li> </ul>	<ul style="list-style-type: none"> <li>Delay in addressing environmental concerns related to oil exploration</li> </ul>

			<ul style="list-style-type: none"> <li>Investment in renewable energy projects</li> <li>Skills development programs for youths</li> </ul>	<ul style="list-style-type: none"> <li>Government participation sometimes affects transparency and accountability in CSR activities</li> </ul>
Julius Berger Nigeria (Private) (German origin, operates in Nigeria)	1965	Construction	<ul style="list-style-type: none"> <li>Investment in infrastructure development projects in underserved communities</li> <li>Support for vocational training programs</li> <li>Donations to healthcare facilities</li> </ul>	<ul style="list-style-type: none"> <li>Balancing profit-making with social responsibility goals is misinterpreted</li> <li>Difficult to involve local communities in construction projects</li> <li>Poor dissemination of CSR activities</li> </ul>
Access Bank Plc (Private)	1994	Banking	<ul style="list-style-type: none"> <li>Financial empowerment programs for women</li> <li>Support for creative industries</li> <li>Investment in climate-smart agriculture</li> </ul>	<ul style="list-style-type: none"> <li>Inclusion for low-income earners is often manipulated to favor certain citizens</li> <li>Lack of measuring strategy for the long-term sustainability of CSR projects</li> </ul>
Zenith Bank Plc (Private)	1990	Banking	<ul style="list-style-type: none"> <li>Community health initiative</li> <li>Skills development programs for youths</li> <li>Support for economic development in rural areas</li> </ul>	<ul style="list-style-type: none"> <li>No volunteerism among employees for CSR activities</li> <li>Inadequate annual allocated resources by the head-quarters which are sometimes prioritized for politicians</li> </ul>
Nestle Nigeria Plc (Private) (Swiss origin, operates in Nigeria)	1962	Food and Beverages	<ul style="list-style-type: none"> <li>Nutrition education programs</li> <li>Support for local milk farmers</li> <li>Environmental sustainability initiatives</li> </ul>	<ul style="list-style-type: none"> <li>Addressing malnutrition challenges in children</li> <li>Minimizing the environmental impact of production processes is costly</li> </ul>
Unilever Nigeria Plc (Private) (British origin, operates in Nigeria)	1923	Consumer Goods	<ul style="list-style-type: none"> <li>Promoting hygiene awareness campaigns</li> <li>Investment in water sanitation projects</li> <li>Community empowerment initiatives</li> </ul>	<ul style="list-style-type: none"> <li>No support for sustainable consumption practices</li> <li>Building trust with local communities is difficult sometimes due to culture and language barrier</li> </ul>
Nigerian Breweries Plc (NB) (Private)	1946	Beverages	<ul style="list-style-type: none"> <li>Water stewardship programs</li> <li>Support for vocational training programs</li> <li>Empowerment initiatives for women in business</li> </ul>	<ul style="list-style-type: none"> <li>Addressing environmental concerns related to production processes is expensive</li> </ul>
Shell Nigeria Exploration and Production Company (Private)	1939	Oil and Gas	<ul style="list-style-type: none"> <li>Community development initiatives in the Niger Delta</li> <li>Investment in education and healthcare programs</li> <li>Environmental remediation projects</li> </ul>	<ul style="list-style-type: none"> <li>There are dangers in addressing social unrest and environmental issues in the Niger Delta</li> <li>Poor transparency and accountability in CSR activities from Government representatives</li> </ul>
MTN Nigeria (Private) (South African origin)	2001	Telecommunications	<ul style="list-style-type: none"> <li>Scholarship programs for STEM education</li> <li>ICT infrastructure development in schools</li> <li>Support for rural electrification projects</li> </ul>	<ul style="list-style-type: none"> <li>Challenges in providing digital skills development across all age groups</li> <li>Unequitable distribution of CSR benefits by volunteers</li> </ul>
Airtel Nigeria (Private) (Indian origin - Bharti Airtel)	2001	Telecommunications	<ul style="list-style-type: none"> <li>Digital literacy programs</li> <li>Investments in rural telecommunications infrastructure</li> <li>Support for healthcare initiatives</li> </ul>	<ul style="list-style-type: none"> <li>Overcoming digital literacy gaps in rural communities is difficult in rural settings</li> <li>No tracking of long-term benefits of CSR programs in Nigeria</li> </ul>
Coca-Cola Nigeria Ltd (Private) (American origin)	1971	Beverages	<ul style="list-style-type: none"> <li>Water stewardship projects</li> <li>Community empowerment initiatives</li> <li>Investment in youth development programs</li> </ul>	<ul style="list-style-type: none"> <li>Adoption of recycling practices is poor</li> <li>Inadequate funding for long-term CSR projects</li> </ul>
Guinness Nigeria Plc (Private) (Diageo - British origin)	1950	Beverages	<ul style="list-style-type: none"> <li>Promoting responsible drinking habits</li> <li>Support for vocational training programs</li> </ul> <p>Investment in community development initiatives</p>	<ul style="list-style-type: none"> <li>Difficulty in balancing profit-making with social responsibility goals</li> <li>Inherent local issues tend to disrupt the effectiveness of CSR programs, which leads in the completion of projects</li> </ul>

Due to various limitations, implementing robust CSR programs can be challenging for organizations in Nigeria. Table 1 shows a positive indication that corporations from oil and non-oil vendors have, for the past years, engaged in CSR activities such as educational support services, medical support, and community services. Despite the efforts, the following issues were reported to have hindered the proper implementation of CSR activities in

Nigeria, thereby causing discrepancies in CSR practices while some critical areas have been neglected.

A careful deduction from the previous CSR activities (Table 1) shows that inadequate resources have been identified as a major challenge to effective CSR implementation. A significant constraint is the scarcity of resources. Organizations, particularly those of smaller scale, such as small and medium firms, encounter



limitations in terms of financial and human resources. This challenges them in devising, executing, and overseeing all-encompassing CSR initiatives. As a result, these organizations face difficulties in distributing adequate resources to corporate social responsibility (CSR) initiatives, affecting their impacts and scope.

Also, a poor understanding of the CSR concept has drastically limited the implementation of best practices, even with bigger organizations such as Dangote. As a result of the above-mentioned inadequacy, designed CSR projects might fall short of achieving social and environmental objectives since these organizations lack a comprehensive comprehension of how to plan and execute efficient CSR programs.

Connecting and collaborating with stakeholders such as local communities, employees, and NGOs is another challenge, particularly in communities that reside in difficult-to-reach or volatile areas. Low stakeholder participation in CSR reporting limits perspectives and confidence. Additionally, the lack of clear restrictions in the regulatory environment makes it difficult for companies to comply with CSR laws. Poor enforcement of CSR reporting allows corporations to underreport or disregard their programs, further hindering the progress of CSR efforts.

Another area of difficulty lies in measurement and reporting. Determining the impact of past CSR activities is seen to be an identified issue, and the lack of standardized reporting frameworks limits transparency and comparisons of CSR performance. Poor data collection and measurement make it hard to track progress and results. Financial constraints also limit data collection, impact evaluations, and external verification for complete reporting.

Furthermore, communication challenges pose a barrier to effective CSR operations. Language, cultural, and rural communication challenges impair stakeholder comprehension and engagement with CSR initiatives. This lowers CSR awareness and appreciation among the target audience, hindering the overall impact of CSR programs (Eweje, 2007; Mugova, Mudenda, & Sachs, 2017; Osemeke, Adegbite, & Adegbite, 2016).

#### **4. DISCREPANCIES IN CSR PRACTICES**

##### **4.1 Gaps between Policy and Practice**

In Nigeria, although there are CSR regulations and guidelines in place, there is frequently a notable disparity between the theoretical support for these policies and their actual implementation. Companies often encounter obstacles such as limited resources, lack of knowledge, and poor institutional support, which impede the successful implementation of CSR goals into tangible results. The lack of uniformity in CSR practice can be partially ascribed to the differing levels of commitment and capability among firms to include CSR in their fundamental strategies. Many organizations perceive CSR as a humanitarian endeavor rather than a strategic method for achieving sustainable development. This leads to shallow and occasional actions instead of comprehensive and influential initiatives (Eweje, 2006, 2007).

##### **4.1.1 Regulatory Enforcement Issues**

The regulatory enforcement in Nigeria is frequently inadequate, hence intensifying the disparity between policy and actual implementation. The current legislative frameworks, such as the guidelines on Corporate Social Responsibility (CSR)

provided by the Nigerian Corporate Affairs Commission, do not have strong mechanisms in place to ensure compliance, resulting in limited accountability for firms. This leniency in regulations enables firms to function with considerable autonomy, frequently leading to inconsistent and ineffective corporate social responsibility (CSR) activities. The situation of oil firms in the Niger Delta, where environmental degradation and community neglect continue to exist despite their corporate social responsibility promises, emphasizes the necessity for more robust regulatory supervision (Helg, 2007; Idemudia, 2014).

#### **4.2 Current Situation of CSR in Nigeria**

##### **4.2.1 Public Understanding of CSR in Nigeria**

The public's perception of Corporate Social Responsibility (CSR) in Nigeria is ambivalent. While certain individuals hold a favorable opinion of CSR operations, acknowledging the positive impact of business involvement in community development and social investment, others maintain an unconvinced stance regarding the genuineness and effectiveness of these endeavors. This distrust is frequently driven by the discrepancy between the assertions made by firms regarding their achievements through Corporate Social Responsibility (CSR) and the tangible results that are witnessed in practice. For example, although firms may claim to make significant expenditures in local communities, the actual advantages received by the intended recipients are sometimes doubted because of the absence of clear information and thorough evaluation of the effects (Hamidu, Haron, & Amran, 2018; Osobajo, Ajide, & Ototoju, 2019).

##### **4.2.2 Measurable Corporate Social Responsibility (CSR) Results**

The actual results of corporate social responsibility (CSR) projects in Nigeria are diverse and frequently do not meet expectations. Although certain firms participate in significant corporate social responsibility (CSR) initiatives related to education, health, and security, the overall effect is not consistently positive. The efficacy of these programs is impeded by insufficient strategic planning, limited involvement of relevant stakeholders, and a dearth of enduring dedication. Furthermore, a significant number of corporate social responsibility (CSR) initiatives lack systematic monitoring or evaluation, which hinders the accurate assessment of their actual effect on the communities they aim to benefit (Idemudia, 2014; Isa & Muhammad, 2015).

#### **4.3 Impact Assessment of CSR Activities**

##### **4.3.1 Social Impact**

CSR operations in Nigeria have a significant societal impact by contributing to community development, education, and healthcare. Nevertheless, the absence of comprehensive evaluation frameworks presents a difficulty in correctly quantifying these impacts. To conduct an effective impact assessment, it is necessary to use comprehensive approaches that can accurately measure the qualitative and quantitative advantages of corporate social responsibility (CSR) programs on local communities (Odia & Imagebe, 2015).

##### **4.3.2 Environmental Impact**

Nigeria frequently overlooks environmental corporate social responsibility (CSR) practices despite the country's substantial environmental difficulties. Many companies, particularly those in



the extractive industries, often neglect the importance of sustainable resource utilization, waste management, and conservation. The environmental deterioration in the Niger Delta region exemplifies the lack of successful implementation of efficient environmental corporate social responsibility (CSR) measures (Eweje, 2006, 2007).

#### 4.3.3 Economic Impact

Corporate Social Responsibility (CSR) can improve economic outcomes by enhancing employee loyalty and performance and linking corporate initiatives with wider economic development objectives. Nevertheless, there is a lack of comprehensive documentation regarding Nigeria's economic effects of corporate social responsibility (CSR). Therefore, it is imperative to conduct further empirical studies to gain a deeper understanding of how CSR activities can enhance economic sustainability and foster growth (Senyigit & Shuaibu, 2017).

### 5. BLIND SPOTS IN CSR PRACTICES

#### 5.1 Under-reported and Neglected Areas

##### 5.1.1 Environmental Degradation

CSR methods in Nigeria, especially in the oil and gas sector, still overlook the critical issue of environmental degradation. The Niger Delta has experienced significant environmental degradation because of oil spills, gas flaring, and other industrial operations. Despite certain enterprises' endeavors to establish environmental management systems, the area nevertheless faces significant ecological and human health repercussions. Reports indicate that multinational organizations frequently have insufficient cleanup and remediation measures, and several companies do not adhere to current environmental rules (Abiodun, 2023; Ekhatior & Iyiola-Omisore, 2021).

##### 5.1.2 Labor Rights and Practices

CSR in Nigeria sometimes overlooks labor rights and practices, which are not given enough attention in reporting. Prevalent issues, such as substandard working conditions, meager wages, and insufficient health and safety protocols, are particularly common in the informal sector and among subcontracted employees. Although labor laws exist, their enforcement is inadequate, and numerous corporations do not prioritize labor rights in their corporate social responsibility (CSR) policies. This carelessness is partially attributed to the absence of rigorous regulatory frameworks and the informal character of a significant portion of the Nigerian economy (Ekhatior & Iyiola-Omisore, 2021; Makinde, 2023).

#### 5.2 Barriers to Effective CSR

##### 5.2.1 Instances of Corruption and Problems Related to Governance

Corruption and governance concerns pose substantial obstacles to the successful implementation of CSR in Nigeria. CSR programs are frequently undermined by corruption within regulatory authorities and local governments. Corporations may partake in unethical behaviors, such as bribery, to bypass environmental and labor rules, resulting in a deficiency in the authentic application of corporate social responsibility (CSR). This corruption undermines public confidence and impedes the potential beneficial effects of CSR operations (Ekhatior & Iyiola-Omisore, 2021; Makinde, 2023).

#### 5.2.2 Lack of Stakeholder Engagement

Successful corporate social responsibility (CSR) necessitates the proactive involvement of stakeholders, a component that is frequently absent in Nigeria. Numerous firms undertake CSR programs without conducting substantial consultation with the impacted communities, resulting in projects that fail to address the genuine needs or interests of the individuals. This disconnection leads to inefficient corporate social responsibility (CSR) initiatives and cultivates animosity among local populations. Maximizing stakeholder engagement is essential for ensuring that CSR initiatives are in line with community requirements and effectively contribute to the attainment of sustainable development objectives (Abiodun, 2023; Makinde, 2023).

#### 5.3 CSR in the Informal Sector

##### 5.3.1 Scope and Scale

The informal sector in Nigeria is a substantial part of the economy, yet it is often disregarded in talks about corporate social responsibility (CSR). Informal enterprises, such as small-scale traders, artisans, and subsistence farmers, frequently operate without adhering to formal regulations, which poses difficulties in implementing and overseeing corporate social responsibility (CSR) procedures. The extent of corporate social responsibility (CSR) in this industry is constrained by the absence of established frameworks and the relatively modest and widely distributed nature of operations (Ekhatior & Iyiola-Omisore, 2021).

##### 5.3.2 Challenges and Opportunities

The informal sector has challenges such as constrained financial resources, restricted access to information and training, and inadequate regulatory supervision. Nevertheless, there are also prospects for influential corporate social responsibility (CSR) efforts. Companies may bolster the informal sector by facilitating access to capital, offering entrepreneurial education, and creating avenues for market participation. Interacting with individuals in the informal sector can improve their efficiency, durability, and overall impact on the economy. To be successful in this particular situation, Corporate Social Responsibility (CSR) needs to employ creative methods that are specifically designed to address the distinct features of the informal sector (Ekhatior & Iyiola-Omisore, 2021; Makinde, 2023).

### 6. SUGGESTED PRACTICES TO IMPLEMENT

#### EFFECTIVE CSR

**Stakeholder Engagement:** Effective corporate social responsibility (CSR) initiatives in developing nations necessitate active and comprehensive involvement of all relevant parties, guaranteeing that the community's requirements and goals are duly acknowledged and catered to. South Africa's mining sector actively collaborates with local communities to customize their corporate social responsibility (CSR) projects.

**Transparency and Reporting:** The act of openly sharing information and regularly tracking corporate social responsibility (CSR) initiatives improves the level of responsibility and confidence in the company. Indian corporations are progressively embracing international benchmarks for corporate social responsibility (CSR) reporting, which facilitates a more accurate evaluation of the effects and enhances stakeholder trust.



Strategic integration of Corporate Social Responsibility (CSR): By incorporating CSR into the fundamental corporate strategy, it guarantees sustainability and lasting influence. Brazilian companies, especially those in the agricultural industry, integrate their corporate social responsibility (CSR) initiatives with their business practices to advance environmental sustainability and foster community development.

Ensuring regulatory compliance is of utmost importance to effectively fulfill corporate social responsibility (CSR) obligations, going beyond the minimum criteria set by regulations. The B-BBEE framework in South Africa serves as a paradigm for guaranteeing that corporations contribute to socio-economic transformation (Crane et al., 2008; Osemek, Adegbite, & Adegbite, 2016).

## 7. FUTURE DIRECTIONS FOR CSR IN NIGERIA

### 7.1 Recommendations for Policy Makers

To improve the implementation of Corporate Social Responsibility (CSR) in Nigeria, it is imperative to strengthen the current regulatory frameworks. Policymakers should prioritize the development of comprehensive corporate social responsibility (CSR) legislation. This legislation should go beyond charity and encompass other important components of CSR, such as environmental sustainability and labor rights. Existing regulations should be broadened to address these areas. Establishing incentives for compliance: Implementing tax incentives and additional advantages for companies that exhibit robust corporate social responsibility (CSR) policies might motivate a greater number of enterprises to embrace sustainable and socially conscious operations (Amodu, 2017; Mordi et al., 2012; Uzoma Ihugba, 2014).

Implementing CSR requirements continues to be a major obstacle in Nigeria. To tackle this issue: Create autonomous oversight organizations: These organizations should be responsible for conducting periodic audits and evaluations of corporations' corporate social responsibility (CSR) initiatives to guarantee adherence to regulations and openness. Enhancing Punishments for Non-compliance: Imposing more severe penalties and sanctions on organizations that do not adhere to CSR guidelines can serve as a deterrence against negligence and misconduct (Amodu, 2017; Schneider & Scherer, 2019).

### 7.2 Recommendations for Corporations

Corporations should perceive CSR as an essential component of their business model rather than an afterthought. This can be accomplished by: -Incorporating CSR into Corporate Culture: This entails integrating CSR aims with the company's mission and values, guaranteeing that all employees comprehend and dedicate themselves to these objectives. Formulating enduring Corporate Social Responsibility (CSR) strategies: Companies should prioritize the development of enduring CSR initiatives that tackle enduring societal problems rather than engaging in fleeting acts of philanthropy (Ojo, 2009; Okaro & Okafor, 2017).

To establish trust and gain credibility, firms must enhance the level of transparency surrounding their corporate social responsibility (CSR) initiatives. Comprehensive and Elaborate Reporting: Companies must release yearly CSR reports that provide thorough information about their initiatives, expenditures, and outcomes, guaranteeing that stakeholders are adequately

informed. Utilizing external auditors to validate CSR reports helps bolster the reliability and responsibility of the provided data (Adeleke, 2014; Jackson & Jackson, 2017; Yusuff, Mustaffa, & Mohamad, 2017).

### 7.3 Role of Civil Society and NGOs

Civil society organizations and non-governmental organizations (NGOs) are vital in ensuring that corporations are held responsible for fulfilling their corporate social responsibility (CSR) obligations. Advocacy and Awareness Campaigns: Non-governmental organizations (NGOs) can organize and execute campaigns aimed at informing the public about corporate social responsibility (CSR) matters and the actions taken by firms. This, in turn, can create a greater sense of urgency for businesses to behave responsibly. Oversight and Documentation: Through autonomous surveillance of corporate operations and dissemination of comprehensive reports, non-governmental organizations (NGOs) can offer impartial evaluations of corporate social responsibility (CSR) initiatives, thereby guaranteeing that firms maintain transparency and answerability to the general public (Hamann & Acutt, 2003; Noh, 2017).

Non-governmental organizations (NGOs) can connect corporations with the communities they serve, therefore closing the divide between them. Involving Local Communities: Non-governmental organizations (NGOs) can foster communication between companies and local communities to ensure that corporate social responsibility (CSR) efforts align with the people's genuine needs and priorities. Capacity building refers to the process of enhancing the abilities and skills of individuals and communities. NGOs can achieve this by offering training and providing resources. This empowerment enables communities to actively engage in and benefit from corporate social responsibility (CSR) programs. As a result, the outcomes of these programs become more successful and sustainable (Adewuyi & Olowookere, 2010; Noh, 2017).

## 8. CONCLUSION AND RECOMMENDATIONS

A review of Corporate Social Responsibility (CSR) activities in Nigeria exposes notable disparities between policy and execution, underscoring many crucial oversights, such as ecological deterioration and labor rights concerns. Although legislative frameworks are in place, their enforcement is ineffective, leading many firms to view CSR as just altruism rather than incorporating it into their fundamental business objectives. Nigeria's regulatory enforcement, stakeholder involvement, and transparency fall behind those of other developing countries such as India, South Africa, and Brazil, as revealed by a comparative study. To achieve effective Corporate Social Responsibility (CSR) in Nigeria, it is necessary to adopt a comprehensive approach that includes strong rules, meaningful involvement of stakeholders, and transparent reporting procedures. These findings have significant ramifications for multiple parties. Policymakers should improve regulatory frameworks and bolster enforcement measures to guarantee compliance and accountability. Corporations must incorporate Corporate Social Responsibility (CSR) into their main business plans and enhance transparency by providing comprehensive reports and undergoing audits conducted by independent third parties. Civil society organizations and NGOs are essential in fostering accountability and facilitating community

engagement, guaranteeing that CSR programs align with the communities' genuine needs. The collective endeavors of these stakeholders can enhance the efficiency and significance of CSR operations in Nigeria.

Effectively addressing the disparity in Nigeria's CSR practices necessitates a collaborative endeavor involving all parties involved. Nigeria may establish a more sustainable and socially responsible business environment by rectifying

regulatory deficiencies, strengthening company dedication to CSR, and promoting active engagement from civil society. The future of Corporate Social Responsibility (CSR) in Nigeria hinges on the collaboration and cooperation of all stakeholders in pursuing shared objectives, thereby guaranteeing that CSR activities make a substantial and significant contribution to the nation's socio-economic progress.

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