

**CORPORATE SOCIAL RESPONSIBILITY AND ITS IMPACT IN  
DEVELOPING COUNTRIES: THE NIGERIAN PERSPECTIVE**

Research dissertation presented in partial fulfilment of the requirement

for the degree of

**MSc in International Business and Law**

Griffith College, Dublin

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**22<sup>nd</sup> May 2020**

## Candidate Declaration

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I certify that the dissertation entitled:

**Corporate Social Responsibility and its impact in developing countries: The Nigerian Perspective**

submitted for the degree of: **MSc in International Business and Law** is the result of my work and that where reference is made to the work of others, due acknowledgment is given.

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Date:

## **Dedication**

This research work is dedicated to God almighty in whom I sincerely would not have the strength to start and finish. The ability to look at what I had to do every day and give my best effort is why he is my rock.

## **Acknowledgments**

I would like to, first of all, acknowledge my mother, Mrs. Rebecca Edosa who gave her all to make sure I attended Griffith College, Dublin. Indeed you shall eat the fruit of your labour. Thank you and God bless you.

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I also acknowledge my siblings and family members, Osarodion, Iyobosa and Osato, Aunt Uwale, Aunt Franca & her family for constantly checking on me and keeping in touch especially to know how progress at school was going.

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## **Abstract**

In this research, it was shown that Corporate Social Responsibility (CSR) can be described as a concept in which a company or organisation carries out business activities and makes a profit from a particular locality endeavour to contribute towards the sustenance of the society.

The concept as largely misconstrued places more emphasis on the need for companies to interact with the society and create social amenities with or without the active participation of the community for which it is created for in the first place.

However, during this research, it was discovered that it should mainly be a tri-partite agreement where it would be more efficient where the government and the company should work hand in hand to ensure the initiatives are possible with all socio-political and economic factors available, while the members of the society at best should be able to take over the administration which is essentially aimed at giving the company a good exit strategy.

The research showed that there are lapses especially coming down to the fact that (CSR) in a developing country like Nigeria uses frameworks that do not work based on our cultural and social background. This, in turn, led to the initiatives created to either go to waste or is mismanaged based on the fact that the people for which it is created for were either not carried along every step of the way, or did not show a need to participate based on the fact that they were not duly consulted.

The findings and discussions carefully layout instances that are not only aimed at making it practiced better in Nigeria but also states recommendations that will make it more attainable in today's world.

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## **CHAPTER ONE**

### **1. INTRODUCTION**

#### **1.1 OVERVIEW**

In a bid to appreciate the topic of this research work which is based on analysing the impact of Corporate Social Responsibility in Nigeria as a developing country, a brief description of what the concept entails will be explained which will adequately provide background information on what it connotes. The objectives of the research will also be provided and this will be followed by the researchable question that needs to be answered at the end of this research. Furthermore, the literature review which will see different articles and research done in the past will be discussed, while also the findings as gotten from analysed data will be discussed in line with the literature review previously discussed. This will then culminate in the recommendations and conclusions which are necessary to ensure that different organisations and government have the opportunity to have a practicable blueprint.

Corporate Social Responsibility (hereinafter referred to as "CSR") which can be described as the socio-economic initiatives created by companies which aim at providing resources to the people of the grass-root where their companies are located has faced different challenges as they try to make their impact felt. This is not just based on the geographical location of the company, but also in striving to balance the vision and mission of the company, as well as understanding the ethnic differences of the peoples they meet. To this extent, different approaches have been taken and while some have worked positively, others have not and this, therefore, leave different countries with their different advantages and disadvantages.

To drive home the point of this research and fully understand the concept of CSR, it will be discussed as it applies to Nigeria which as a developing country receives a low form of good CSR initiatives and could be seen as

mainly comes to life when companies feel they need to make philanthropic gestures to their host communities. (Ackon, 2019a). This, therefore, calls for a need to understand the different perspectives that are found in this context so that she can match that found in the developed countries.

The focus on this research as earlier stated will be based on Nigeria as a developing country, while the collection of data will be done by studying recorded CSR initiatives of companies in the country. Also, the process of analysing the data will be determined by receiving first-hand information from stakeholders on how impactful the initiatives have been in the country with all relevant political, social, and cultural factors adequately considered.

Thus in receiving and analysing data, the activities that surround CSR, the roles that the various stakeholders carry out, the various theories and frameworks that allow is to be successful and also the impact of CSR initiatives needs to be understood in a bid to critically appreciate how the concept works in Nigeria.

To critically describe the concept of CSR and how it works in Nigeria as a developing country, a good look at Carroll's CSR pyramid (1991) will be used to explain how CSR is done in developed countries, how they compare to what is done in developing countries and how it is still a good framework in today's changing world and economic reality. This framework entails that companies maintain (4) important principles which are: to be ethical, legally bound, economically competent, and philanthropic creates a good platform for the companies in their host countries to follow. (Arli, 2009). This, therefore, means that an analysis of whether the framework should be modified or subject to realistic modern change needs to be understood to discover the best concept that can work for Nigeria.

This framework is a correlation to what CSR is all about and it means that companies are urged to pay forward the goodness their host country gives them as there would be no profit to make if the country did not exist and

are also enjoined to see themselves as part of the society for all the stakeholders to thrive. (Yezdi and Godiwalla, 2012).

To ensure good analysis and reviews are received, narrowing the industry down to what transpires in the Nigerian business sector will be highly considered as the main area of this research. This will be necessary as discovering the reasons why certain businesses go for certain initiatives and also finding the factors that are not glaring as to why those initiatives have been picked over others is one of the reasons why this research will be carried out.

## **1.2 RESEARCH PURPOSE**

The whole concept of CSR has been around for many years and while the idea that the operations in the developing and developed countries should not be viewed in the same way is relatively new, it lends credence to the fact that the ideological and ethnic behaviours of people significantly impacts how the CSR initiatives will operate in the country. (Visser, 2008).

This, therefore, means that in linking the objectives of this research with a cardinal part being the needed framework that will fit the Nigerian perspective, a careful look at Carroll's CSR pyramid (1991) gives us an illustration of how this will happen. The framework states that the foundation of CSR is its **"economic"** responsibilities which entails that it should at all times remain a going concern and makes a profit; the next layer being the **"legal"** responsibilities of adhering to laws and regulations; the next layer stating that it should take **"ethical"** considerations and followed by it being **"philanthropic"** which is at the summit of the pyramid and states that the company should ensure it creates good social services for its host countries. (Arli, 2009).

Thus in analysing Carroll's CSR pyramid (1991), there is a need for the pyramid to be modified to suit every locality as can be seen in the

Bangladeshi garment industry where the pyramid was modified and **“environmental”** was inserted in the place of **“ethical”** as it can be seen from the activities of the Asian country that more needs to be done in safeguarding the physical environment from being destroyed as a result of carrying out deforestation and other environmental practices (Zabin, 2013). This can also take place in the Nigerian context where certain aspects of the framework can be modified to fit the country specifically.

There is also a need to understand the rationale of companies when they carry out initiatives as while some do it to be in the good books of the government, others have stood out and carried out plans on their own especially when events have occurred for it to be necessitated. (Manokha, 2004a).

From the above-stated information as to how CSR differs from one country to another, this, therefore, shows that there is indeed a need for proper research to be conducted to discover the good framework that will fit the Nigerian locality and also, which will not only be beneficial for all stakeholders involved but will ensure that the initiatives survive for generations to come.

### **1.3 THE SIGNIFICANCE OF THE STUDY**

This study which is based on looking into CSR initiatives in Nigeria as a developing country is necessary as it will not just analyse how the companies in their business operations interact with the communities where they are located, but also it will be necessary to establish how these initiatives are beneficial for the people whom it is created for in the first instance.

This means that the underlying factor as to how these initiatives are created is important because it will establish the link between the necessity of the initiatives viz a viz the perceived satisfaction of the people especially when

you take the environment which is mostly suffering due to their business activities into consideration.

The findings will also be used as a blueprint for the government of Nigeria as well as the companies under review because while the former will seek to create policies that will be used to regulate the activities of CSR in Nigeria, the latter will also seek to create their internal policies and procedures which will be used to implement how their CSR initiatives are not just created, but also how they interact with the members of the community while they are in the process of creating the initiatives.

#### **1.4 RESEARCH OBJECTIVES**

The main objective of this research will be to explore in detail how corporate social responsibility is carried out by companies in Nigeria as a developing country and how it is synchronized with the practical framework currently in place. To get the best analysis on how the CSR initiatives take place, the incidental factors which are part and parcel of the whole process will also be discussed in detail.

Thus, important aspects of the whole process such as how does a company decide on which CSR initiative to pursue and how best the community adequately benefits from it needs to be explained. Also, the way CSR is carried out in Nigeria which does not match the modern way of doing things needs to be analysed and sound ways of carrying out initiatives discovered. This is based on (M. Jeremiah, 2017) who is of the view that accountability on the part of oil companies who have caused spills in Nigeria should see them come together and discuss with the stakeholders on how best they can remedy the destruction caused on the land instead of just carrying out initiatives to show philanthropic gestures.

Thus to fully understand the direction of this research in its bid to discover how CSR has impacted Nigeria as a developing country, this dissertation has therefore set out the following objectives it seeks to achieve:

1. To know whether there are corporate decisions that cause companies, especially multi-nationals to carry out CSR initiatives in Nigeria;
2. To understand the political, socio-economic and cultural factors that affect CSR initiatives being created in Nigeria;
3. To know the practicality of current CSR initiatives and how they can be improved upon in line with the geographical reality called Nigeria;
4. To know whether there are various threats and opportunities that concerns the success of CSR initiatives in Nigeria especially taking into consideration the issue of the environment.

In line with the above research objectives, the following question that needs reliable answers and which also encompasses the whole idea of this dissertation proposal is:

1. What are the pragmatic influences and factors that determine the realization of CSR initiatives in Nigeria as a developing country?

The above-stated question needs to be explored and understood which is basically in line with the research objectives set out in this dissertation because unlike developed countries which can base their choice of goods and services on the CSR initiatives undertaken by companies, the developing countries are not afforded this luxury as there is a limited choice available and as such, the social responsibilities undertaken by the company may not be a contributing factor to their choice (Arli and Lasmono, 2010). This, therefore, means that a modified way in which CSR is done needs to be understood to get the best results from the concept.

## **1.5 STRUCTURE OF THE STUDY**

The study will comprise (5) chapters and it will comprise different aspects of the research which will be as follows:

Chapter 1: Introduction to the concept of Corporate Social Responsibility (CSR) which will also illustrate an overview of the concept; the underlying purpose of the research; the objectives of the research and also the main significance as to why this research is being done.

Chapter 2: A literature review on Corporate Social Responsibility which will comprise the different theories of the concept and also an analytical review of different writers who have contributed to this research.

Chapter 3: Methodology and research design. This will address the philosophical angle the research will be based on as well as the necessary approach it will take. It will also address the research strategy and will explain how the necessary primary and secondary data will be derived. This chapter will also analyse ethical issues that may be in contention and it will also explain the approach the data seems to suggest.

Chapter 4: Presentation and discussion of findings. This chapter will comprehensively discuss what the findings from the research suggest and also illustrate how the statistics received plays a role in what the data received illustrates.

Chapter 5: Concluding thoughts on the contribution of this research, its limitations, and suggestions for further research. This chapter will briefly summarise what transpired during the process of the research, explain the hindrances that were faced along the way, and also state ways in which the research could be improved upon in the future whilst also making recommendations for companies and the government of Nigeria.

## CHAPTER TWO

### 2. LITERATURE REVIEW

#### 2.1 OVERVIEW

Corporate social responsibility (CSR) as a modern-day initiative can be described as how companies carry out initiatives be it philanthropic, ethical, and legal not just to the benefit of their consumers, but most especially for it to serve as a lasting legacy for the host communities.

The global problem facing CSR in line with the created initiatives can best be seen from the angle that companies are seen to only create CSR initiatives when they seek to get the approval of the governments in the developing countries and not done necessarily because they think it will be beneficial to them financially (Manokha, 2004). The writer opines that generally, issues surrounding the activities of companies especially the multinationals are questionable as can be seen from the Ogoni crisis in the Niger-Delta. This community did not just have its land ravaged by an oil spill caused by Shell Petroleum but also based on the accusation that the company in participation with the government of the day was involved in the execution of an activist of the community, Ken Saro-Wiwa. While that is Nigeria's situation, the garment crisis of South-East Asia also comes to mind as big brands such as Nike, Adidas have been accused of subjecting workers to inhumane working conditions which had necessitated a change in the labour conditions of this regions slowly (Manokha, 2004).

In the light of the above discovery, ***“the investment policy framework for sustainable development which was created by the United Nations”*** can best be used as a blueprint to ensure that CSR initiatives can be given a sense of direction especially taking into cognizance the different ways regions of the world have their peculiarities (Ackon, 2019).

This policy is important to how CSR can be developed world over as it states policies related to labour, the environment, and human rights that companies should reasonably consider when dealing with host countries. Nevertheless this generalization, the writer opines that a major problem with CSR from the aspect of countries that are still developing is that CSR should not be grouped as different areas have peculiar differences and similarities. The writer illustrates this by asserting that in Asia led by China and India, the latter makes it mandatory for projects concerned with CSR to be adequately carried out by companies, while the former state's guidelines for these companies to follow when carrying out initiatives. The Latin American context according to the writer is seen differently as he opines that companies carry out initiatives to ensure their environment is protected while in the African context, it is undertaken to ameliorate some of the burden carried by the government and also just to make philanthropic gestures to the host communities.

## **2.2 THE PROCESS OF CSR INITIATIVES IN DEVELOPING COUNTRIES**

The process of CSR initiatives as it affects product performance in the market cannot be summed up based on what is happening in a part of the world as different places have different cases. In the developed countries while it is easier for them to choose products based on CSR initiatives of companies, that of developing countries is seen differently as they choose based on their financial status and not just what they think a company does outside their primary focus of making a profit (Arlin and Lasmono, 2010). The writer examines the case of Indonesia whom can be described as not just a developing country but also the fact that they do not have the luxury to choose products based on what a company does socially as their income in no way gives them leverage to choose from a wide range of goods and services.

While the case of Indonesia can be seen as the people choosing brands based on their financial status, the case of Nigeria can be seen differently as the country follows an embedded socially and traditional centred approach in the

way they not only live but also based on how they choose their products. A survey has nevertheless been undertaken on 40 Nigerian companies and it was discovered that their Return of Equity (ROE) and Return on Assets (ROA) produced good results that were based on the undertaken CSR initiatives the companies undertook in their communities (Uadiale and Fagbemi, 2012).

In terms of having a feasible framework as to how CSR can work, Carroll's CSR pyramid (1991) has proven to serve as the benchmark for which other frameworks and blueprints have also been formed. He illustrates that the foundation on it is the economic stability of the company, followed by its strict adherence to laid down legal rules, followed by its ethical principles and finally its philanthropic behaviour. While this is a great framework, it can be modified to suit different countries with their peculiar identities (Zabin, 2013). The writer is of the view that for example in the Bangladeshi garment industry, this framework was correctly modified to substitute **“ethical”** and insert **“environmental”** in its place as the country particularly grapples with environmental challenges and it would be a good thing for companies to focus on that aspect.

### **2.3 THEORIES AND HOW IT AFFECTS DEVELOPMENTAL POTENTIALS IN THE NIGERIAN PERSPECTIVE**

While it has generally been seen that each country and industry has a case to case difference, several writers have come up with ways in which these problems can be efficiently addressed at least to get minimum results. Even though a company can be described as having (4) perspectives in which they should view CSR which are: reputation, cost reduction, risk management, and strategic ideas, they should be in a good position to ensure that good activities especially those in their industry are carried out effectively (Carroll and Shabana, 2010).

This adequately implies that as companies go on and about with their business activities, they should keep in mind that they owe a duty of care to the

inhabitants of the community to not just treat the environment with the best available standards, but also have good respect for all those who live and carry out their daily living in those communities.

### **2.3.1 THE INDUSTRIAL CENTRED APPROACH**

In this approach, (Carroll and Shabana, 2010) opine that an **“industrial-centred approach”** will be good as it means each company will be directly involved in the activities of their sector. This can be seen from Starbucks which assured \$1.26 per pound of coffee to farmers as credit as well as the gesture of Antalis, a paper company that supports retailers who improve the environment as a result of the paper manufacturing business.

### **2.3.2 THE BUSINESS ETHICS EXCELLENCE MODEL**

In terms of ensuring that their industry makes right with whatever harm they may have caused as they carry out their business, the need to be accountable is important as it ensures the company not only seeks to benefit from the country, but they also ensure that they follow the necessary ethical standards. On this note, **“the business ethics excellence model”** can be implemented as it will ensure there is a guideline as to how companies take out these initiatives (Iacovidou, 2011).

The writers opine that although the model does not adequately address an important issue as to whether it will adopt a “culture-centred” approach or “financial-centred” approach, the model can nevertheless be used and modified because it adequately tackles the issues such as the role each management staff will play, the importance of auditors and annual reporting of CSR initiatives as well as the role of good corporate governance plays in ensuring good business practices.

### **2.3.3 THE STAKEHOLDERS THEORY/MANAGEMENT**

Asides the fact that a company has to follow ethical principles when carrying out initiatives, it cannot do this in a vacuum as it nevertheless has to adhere to the needs of the stakeholders who are the people that will receive the benefits of any initiative first-hand. This is because they are not only the people that will appraise the performance of the company based on the initiatives they have decided to engage in but also there is a need for them to partake in the resources of the company as members of a society (D. Fadun, 2014).

The writer opines that ***“the stakeholder's theory/management”*** encompasses the dynamics of understanding the stakeholders that influence and partake in the CSR initiatives, while also harnessing the different expectations the stakeholders have and the way companies decide on which initiatives to carry out with the realistic realization of not engaging in every program the people of a given society may want.

This will especially be relevant in the Nigerian perspective because as discussed earlier, the Nigerian peoples and culture are peculiar to them and a good company or business venture needs to discover the best strategy to be followed when this comes in play.

### **2.4 AN ANALYSIS OF CARROLL'S PYRAMID IN TERMS OF THE NIGERIAN REALITY**

In a further bid to analyse the Nigerian perspective critically, it is good to examine the cardinal framework of CSR which is Carroll's pyramid of CSR, and discover what the worldwide context entails and how it manifests in today's reality. This 4 layered pyramid will be analysed holistically and later on, an improvement on the framework will be drawn with aspects that can be added to the Nigerian reality will be formulated.



**Figure 1: Carroll's Pyramid of Corporate Social Responsibility**(Figure 1: Carroll's pyramid model of corporate social responsibility..., 2016).

#### **2.4.1 ECONOMIC REALITY**

This implies that the major reason why businesses are set-up is not only to continue as a going concern, but they are also saddled with the need to ensure that stakeholders such as consumers, shareholders are not only satisfied but through the impact of their CSR activities they remain at the top of their industry (D. Fadun, 2014).

To this point, the economic decisions that are carried out in the Nigerian industries will not only be discovered but also the underlying principles that impact the CSR decisions will be analysed as to how it affects their economic performance. This is important as it would be vital to know the major decisions that take place when issues concerning CSR which translates into the economic potential for the company is done.

### **2.4.2 LEGAL REALITY**

This implies that despite the agenda of companies seeking to maximize profit and show a robust statement of account at the end of each financial year, they are nevertheless supposed to be confined within the bounds of the law. This means that the law guiding not only business practices but also the regulations prescribed by the government are supposed to be complied with (D. Fadun, 2014).

In tackling the Nigerian perspective, this part of the framework needs to be looked at as to how businesses carry out their activities if indeed within the bounds of the law or if they disregard financial, environmental, and social laws. From the information disclosed earlier, it is a known fact that companies collude with dictatorial governments many often and this research will discover whether this plays an impact negatively or positively on how the companies associated with the localities where their companies are situated.

### **2.4.3 ETHICAL REALITY**

This entails that businesses are enjoined to discover the societal norms, values, and mores of the localities where their businesses are situated, whilst also following them strictly. This also connotes the fact that they are supposed to know the unwritten rules of their host communities so that they can be in harmony with the stakeholders found there (D. Fadun, 2014).

In discovering the Nigerian reality, a study will be done as to whether or not companies follow the ethical principles or just adopt a world-wide view when dealing with certain situations in the country. It is good to know that before initiatives are carried out, the cultural background of the people should be respected especially in a country like Nigeria which takes pride in the cultural values passed down from one generation to another.

#### **2.4.4 PHILANTHROPICAL REALITY**

This connotes whether the businesses should embrace the fact that the society and most especially the locality where their businesses are located looks up to them to carry out social and beneficial initiatives that will benefit the people of the locality. This primarily implies that good philanthropic gestures that will improve the status of the society especially since it will cater to the well-being of the stakeholders is necessary and should be implemented (D. Fadun, 2014).

In transcribing this to the Nigerian perspective which seeks to be modern in a realistic dimension and not necessarily based on the focus philanthropy in itself presents (Amaeshi, 2011a), a look at what kind of decisions takes place before initiatives are agreed to be created and how the stakeholders influence these decisions (if at all) needs to be discovered and looked upon as to whether the proper modus operandi is followed or not. This reality deals with whether or not initiatives that are beneficial to the people are carried out or whether the company does that which satisfies their ultimate aim which is basically to generate profit.

#### **2.5 THE IMPORTANCE OF ACCOUNTABILITY IN CSR INITIATIVES**

While it is known that most developing countries have weak legal systems, companies that carry out businesses there have in recent times taken it upon themselves to make sure they provide social and economic amenities to the society where their companies are located and not just carrying out programs based on the need to take a financial burden off the backs of the government in power. To this end, the need to be accountable comes into play as while companies have ethical guidelines as entrenched in various codes of good corporate governance, they nevertheless have to be fair in their dealings with these host communities (M. Jeremiah, 2017).

The writer succinctly examines how accountability can take place especially in the Nigerian oil industry and he thinks that this can happen when the host

communities and the management of the oil company come together and not only discuss how the activities of the company have affected their community, but also how each party can have a say in what will be carried out that will be beneficial to the community.

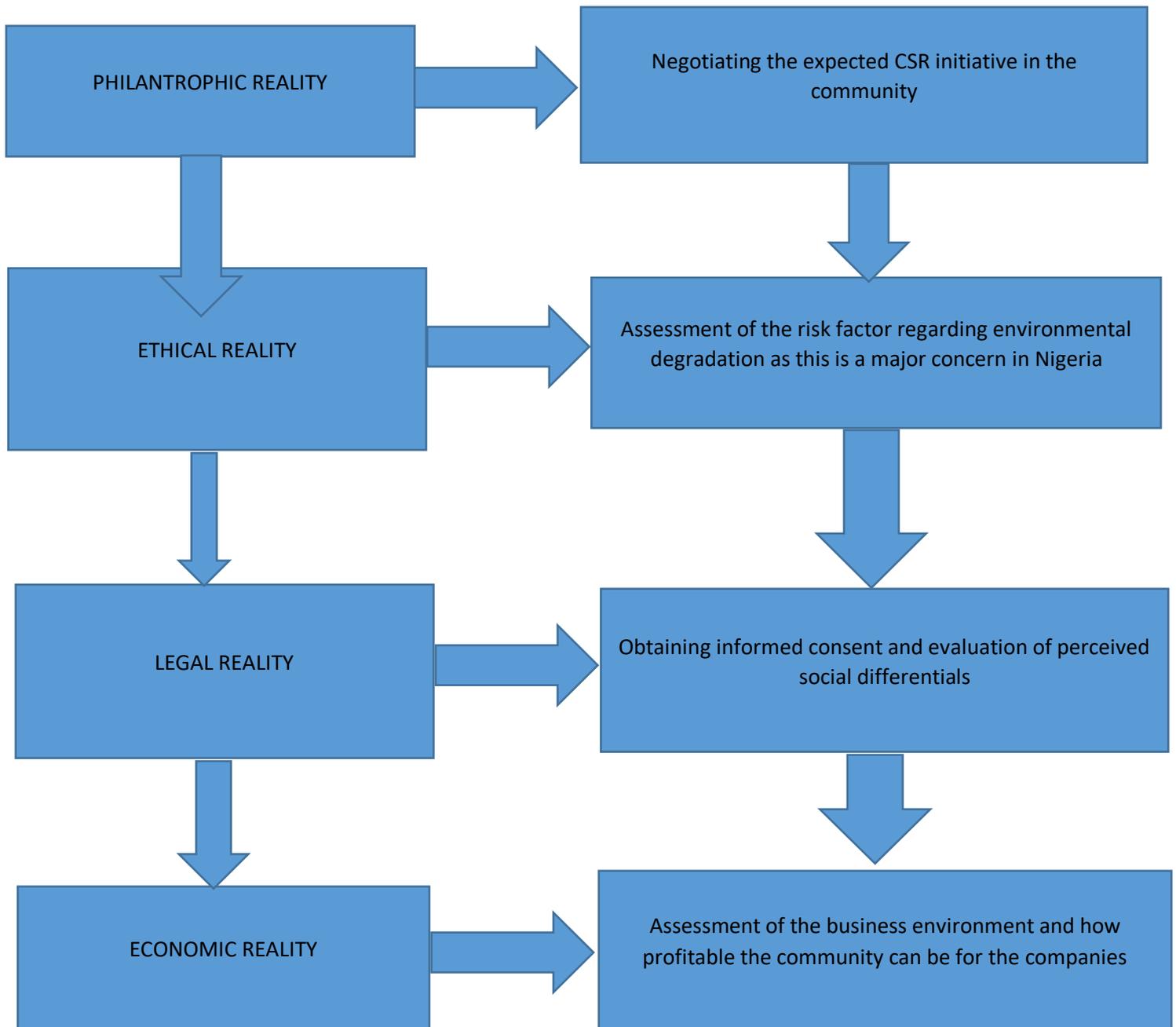
In analysing a good framework, the writer develops a 5 step conceptual framework that can be used as a means of achieving CSR success. The steps are as follows:

1. Assessment of business environment condition;
2. Assessment of the risk factor of environmental degradation;
3. Evaluation of the perceived social cost of differentials;
4. Obtaining the indigenous free, prior and informed consent (FPIC); and
5. Negotiating the expected improvement in CSR programs (M. Jeremiah, 2017).

While the writer does not adequately inform us if this framework has been used or if indeed it has, the companies and their success rate, it nevertheless provides a sample of a concept that can be tested and with success, used in companies to further strengthen their CSR programs.

In the efficacy of this proposal, there will be a need to create a “**conceptual framework**” that can be used for the Nigerian situation and which can also aid in the way CSR initiatives are carried out and developed in the country.

## 2.6 THE CONCEPTUAL FRAMEWORK FOR CSR INITIATIVES IN NIGERIA



**Figure 2: The conceptual framework which is designed to implement the CSR activities in Nigeria as a developing country under review.**

The conceptual framework broadly represents a fusion with Carroll's amended pyramid (1991) and an adaptation of Jeremiah's 5 steps conceptual framework (M. Jeremiah, 2017) which broadly creates a situation whereby the foundational framework laid down by Carroll is laid as a base with the modern take of Jeremiah's theory serving as an explanation of the process of tackling certain issues concerning CSR in the Nigerian context.

In determining the relationship and sustainability of both models fused, we will start from the foundational framework and how it re-enforces the modern way in which CSR should be carried out.

The base of Carroll's pyramid is the economic reality of every business which is the core reason why a business is set up in the first place – “primarily to maximize and make a profit”. To this point, it is noted that the CSR initiative carried out by a company largely depends on their financial stand and also largely based on how profitable they are in the market where they are situated. In merging it with the modern take on CSR, this will be assessing the business environment to ascertain if indeed the locality allows the business to thrive and also how the environment gives the business the much-needed support it needs to thrive. This is indeed necessary because CSR should not be seen as a one-way street and therefore all stakeholders should be on deck to make sure they are in-sync in the operations of the company.

As for the legal reality of every business, the reasoning here is that all businesses must adhere to the laid down laws of the land regardless of the policies that may clash at their international office as the laws of countries must be followed to ensure peace and tranquillity between the company and the legal regulators.

In conjunction with the modern factor as stated in the framework, the need to obtain informed consent and also assess the risk factor that concerns environmental matters is of great importance today as climate change is not only a current issue facing the world, but also the developing countries may

be slightly more affected as there are little or no agencies that are set-up to counteract the issues of the deteriorating climate.

As it is, the company's set-up in the Nigerian locality is therefore enjoined to follow the environmental laws when they carry out their activities and are also to provide social amenities that will protect the Earth after they have carried out business activities on it.

In terms of the ethical reality of every business, the need to adhere to the norms and values of the locality is important as these are the unwritten regulations that the people in the area adhere to which every business should also know about.

This deals with the traditional ethos the people have been accustomed to over so many years passed on from one generation to another. Infusing the new agenda of the modern framework, it mandates that the evaluation of social cost differentials should be done to discover the social disparity amongst members of the society so that an underlying break-even point can be reached when it concerns deciding on which social initiatives to carry out.

The philanthropic reality of the company which is at the apex of the pyramid and which concerns the CSR initiatives in its core highlights the issues which the company undertakes in the society itself.

Whether it is inclined to create initiatives that will tackle climate change, or refurbish schools or establish hospitals in the community where their businesses are located, this is essentially when the stakeholders in the society get to see and feel first hand.

Likewise in analysing how the modern framework will affect CSR, negotiating the expected improvement in CSR programs is important as different stakeholders will have different needs and agendas they will approach the company to implement. So, therefore, this will be the area in which the companies will discuss and reach a compromise as to which initiatives that will

be beneficial to the community will be created and the initiatives that will not serve the majority of the stakeholders that will, therefore, be discarded.

When this happens, there will most times be negotiations between the major stakeholders and the company with each other striving to reach a compromise and therefore settle at initiatives that the majority of the community will benefit from.

## **2.7 CONCLUSION**

The importance of CSR cannot be overemphasized as it shows the relationship a company creates with the people found in the community where their company is based and also serves as a way in which they can create initiatives that will benefit the people. In a modern way of creating initiatives, it will be great for these programs to be centred on aspects of the community that directly benefits the people and not just initiatives that serve to spend resources just for their presence to be felt.

Different theories and approaches have been discussed and while they are important, a unique way of creating policies will be necessary. In the long run, environmental and social issues that are important today as a result of the way companies carry out their business activities are important and should be adequately addressed. This research seeks to address this and also recommend ways that will benefit not just the people but also the companies.

This, therefore, leads us to chapter three (3) which will discuss the methodology and research designs that will be used for this research. Since different works should use different approaches, the next chapter will discuss these approaches and select the types that will best fit this research work.

## CHAPTER THREE

### 3. METHODOLOGY AND RESEARCH DESIGN

#### 3.1 OVERVIEW

This research will see it go through an exploratory process in which the interpretivist philosophy will be adequately used and also, a deductive approach will be harnessed to receive the best results that this research seeks to achieve.

In line with this, the research onion below properly shows the different types of research philosophies and methods. It will be adequately used throughout the research to get not only the best results but also it will aid in the mandate of this research which is to properly understand the functionality of CSR initiatives in the Nigerian context.

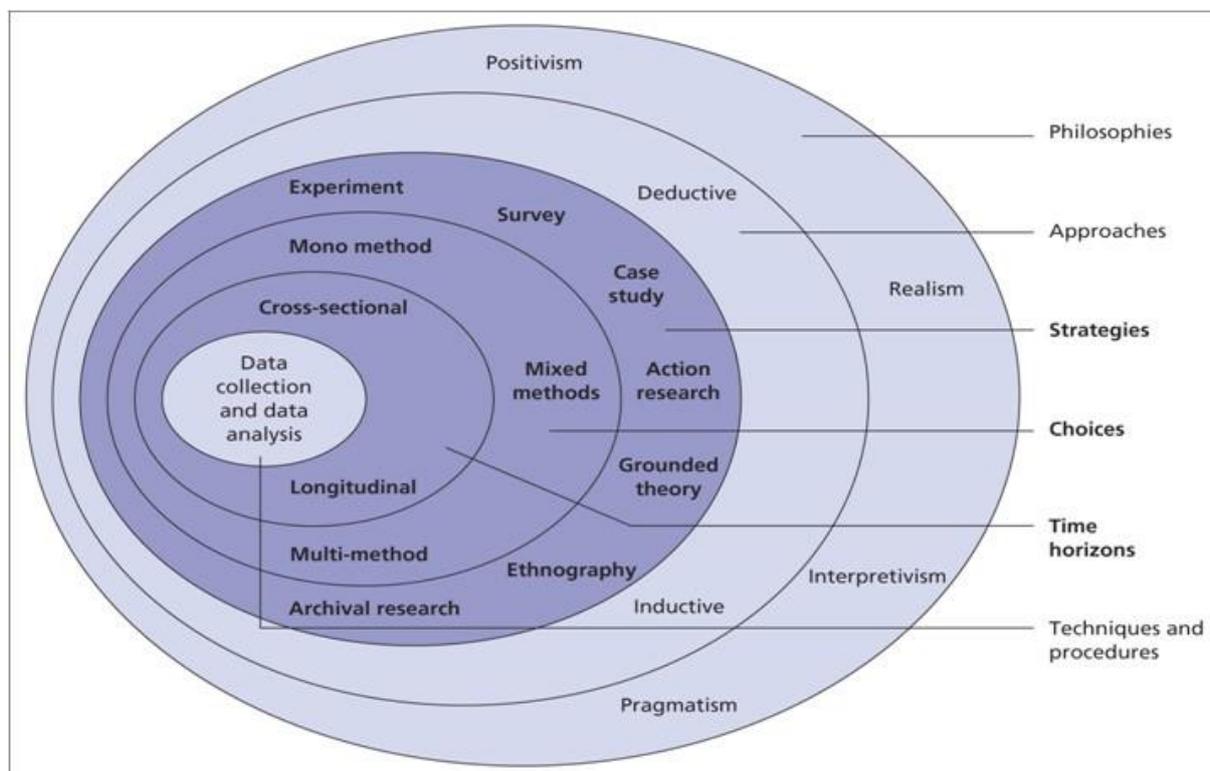


Figure 3: The research onion (Saunders, Lewis and Thornhill, 2009).

The research onion as stated will not only guide the research, but it will be the main point of reference as different parts of it will be analysed as to not only why they were chosen, but also as to why they properly suit this particular research.

As stated earlier, the type of research method that will be used is exploratory and due to this, the qualitative process of receiving data best suits it as it focuses on analysing themes which at best can be described as the identification and clear classification of themes that are within a data that has been reported (*APA Handbook of Research Methods in Psychology, 2012*).

In terms of the research being exploratory, the study will tend to look into different companies or organisations in Nigeria and discover how they carry out CSR or to put it in even clearer terms, what their idea of CSR is all about taking into consideration Nigeria as a developing country.

Therefore, the process of interviewing people from different corporate bodies in a bid to get different responses and hence different themes is important as it will certainly get or produce similar patterns based on the responses gotten from those that participate in the process (*APA Handbook of Research Methods in Psychology, 2012*).

As stated earlier, this study which is based on exploring what goes on in the corporate world as they create CSR initiatives also goes to the core of the data collection as there is an important need to hear first-hand from members of staff/management on their usual activities as it pertains to the concept.

The study will also make an insight into the questions posed to the interviewees as it will be good to discover the things that go on "behind the scene" that may not be evident to those in the public.

The format applies to how the necessary information will be gotten is as follows:

<b>WHO TO BE INTERVIEWED</b>	STAFF OF COMPANIES/ORGANISATIONS
<b>WHERE</b>	NIGERIAN COMPANIES/ORGANISATIONS
<b>WHAT FORM</b>	THE USE OF INTERVIEWS
<b>HOW</b>	THROUGH THE QUESTIONING TECHNIQUE
<b>WHY</b>	IMPORTANT TO COLLECT THE NECESSARY PRIMARY DATA

**Table 1- The format of how data will be received.**

In terms of how the data will be generated through the approach chosen, the questions that will be answered during the interview stage will necessitate the formulation of themes and it is through these themes that the study hopes to discover what areas are prevailing in the study of CSR.

Also, the (6) steps of qualitative data analysis which are: familiarization with the data; creating codes; finding themes; review of the themes; defining the themes and preparing the report (which in this case is the final copy of the dissertation) will be thoroughly followed to have a proper understanding of the study (APA Handbook of Research Methods in Psychology, 2012).



**Figure 4: The different forms of qualitative research analysis and methods** ('Qualitative Research: Definition, Types, Methods, and Examples', 2018).

The above diagram shows the different ways in which qualitative research is done and this also is determined based on what the study seeks to achieve. For this study, the use of one-on-one interviews, as well as making sure what information received is well documented will be ensured as the main aim of the study is to generate data directly from the stakeholders who are active in the concept.

On this note, the use of interviews which takes the form of asking important questions will be used as that is the best way to generate the necessary data needed because the study is exploratory and there is no other source best fit for the study other than those that are directly involved in the concept.

In terms of how the information received will be analysed, it is good to point out that different information will be passed across and the need to be diligent in noting down the necessary information while also grouping them into different themes will be necessary. This is because as the information received is being processed, it will lead to receiving the necessary data that will be presented and analysed during the data analysis and findings stage of the study.

### 3.2 RESEARCH PHILOSOPHY AND APPROACH

The research philosophy as a concept can be described as the process of building knowledge and also, structuring that which is found in a field of study (Saunders, Lewis and Thornhill, 2009).

This takes us to the research onion as illustrated in **Figure 3** and it itemizes (4) philosophical schools of thought and they will be explained as follows:

1. **Pragmatism:** this entails studying the research question properly and not confined to a particular view, but instead the most important thing is to ensure that a workable and valuable result is achieved. In essence, it entails that the research should focus on what is valuable and making sure the result tallies with whatever objective the research proposes in the first place (Saunders, Lewis and Thornhill, 2009).
2. **Positivism:** is the school of thought that explains going through the scientific process of testing a hypothesis that must conform to a pre-existing theory for it to become law (Saunders, Lewis and Thornhill, 2009). In essence, this proposes that there must be a laid down scientific law pre-existing that must approve all new scientific researches before they can become certified and approved.
3. **Realism:** this philosophy which also has a scientific background proposes the use of data to not only receive realistic knowledge but that the rationalisation of a human mind is what should be naturally accepted since it based on what we can see and also feel (Saunders, Lewis and Thornhill, 2009). This means that the daily use of our senses is what should be accepted especially when the data collection is what can naturally be viewed by others.
4. **Interpretivism:** this school of thought is of the view that the social relations of people should not be based on a hypothesis and laws as can be seen

in the natural scientific world but rather, the need to practically interpret the relationship of humans as they interact with the society is what should be done (Saunders, Lewis and Thornhill, 2009).

In terms of the philosophical direction that will be used for this study, Interpretivism which explains that the daily interaction of humans with the society as observed is what I have chosen to use for this research as it not only conforms with the exploratory method of this work but also the fact that primary data through the use of interviews and documenting factual and real-life scenarios is what entails in this study.

To buttress why this philosophical approach will be used, it is important to note that this study has briefly examined how CSR has taken place in the past and how it has changed from one country to the other because the stakeholders observed after some time that certain attributes of CSR could not work functionally due to their peculiar locality. Thus, the need to modify or make changes based on what could suit their environment was necessarily adopted. This again brings us to the conceptual framework which as identified seeks to make the protection of the environment the most important factor as it is the current issue in the world that needs the most attention and there is no way other than people who have the opportunity to make this possible that should be empowered to do it or better still, heard from.

In terms of the approach that will be used for this research, there are (2) main types and they will be explained as follows:

1. **Deductive approach:** this entails the use of an already laid down scientific method to conclude a newly developed research. In other words, it adopts the process of natural scientists who have laws, and therefore before any new hypothesis can become law, it needs to be certified by those already laid down and established laws (Saunders, Lewis and Thornhill, 2009).

2. **Inductive approach:** while deduction follows laid down laws and subsequently produces new ideas from that law, the process of induction is the complete opposite as it looks and establishes the necessary data before it certifies it as a theory (Saunders, Lewis and Thornhill, 2009).

On this note, I have chosen the use of a deductive approach as the basis for this study because while CSR already has principles that guide it, looking into the Nigerian scenario and aiming to develop a new method that fits the locality is essentially the aim of this research. To put it in clearer terms while CSR worldwide has its ideas, this research will use that as a guide and subsequently seek to create a feasible and practical approach that can be used for Nigeria especially as a developing nation.

This is based on the fact that the objectives of the study and in line with the conceptual framework seek to find out what truly happens when CSR initiatives are created and also the fact that there is a need to take the environment and host communities seriously when these initiatives are created. The harmonization of these angles leads us to how data in itself will be received and hence leads to ways to improve the concept.

### **3.3 RESEARCH STRATEGY**

The use of a strategy gives a direction to the attainment of a set of goals. From the research onion which is **Figure 3**, we can see that there are different processes of collecting data which includes the use of surveys, case studies, action research as it pertains to all the (4) philosophical schools of thought and all the ancillary approaches and methods associated with them (Saunders, Lewis and Thornhill, 2009).

A need to properly explore the methods of carrying out CSR initiatives by the companies/organisations will be done through the means of the interviews and in particular, using the questions as vehicles that will be asked (Örtenblad,

2016a). This method of collecting data through first-hand information is important as this study not only seeks to discover better and more appropriate ways of handling the concept but to hear from the main stakeholders is important. This is necessary as it forms the core reasons why the various decisions are taken and how they influence the community where their businesses are located (Jamali and Mirshak, 2007).

This necessity to learn from the main stakeholders, therefore, necessitates the creation of the interview questions which will be used to receive the necessary information as to how CSR initiatives are carried out in the Nigerian locality.

**The types of questions are accordingly itemized below:**

<b>OPEN QUESTION</b>	“What do you feel should be the impact of CSR in a developing country like Nigeria?”
<b>PROBING QUESTION</b>	“Are CSR initiatives created and linked to the financial performance of the company?”
<b>SPECIFIC QUESTION</b>	“What (5) internal considerations of the company determines the creation of CSR initiatives?”
<b>CLOSED-ENDED QUESTION</b>	“Does the company have a specific department or committee that co-ordinates its CSR activities with the issues relating to the Nigerian environment in perspective?”

**Table 2 – The different types of questions poised for interviewees**



**Figure 5: The process of the Qualitative research stages** (Steeves, 2018).

The table above shows the qualitative research stages and it clearly explains that the interview process starts the process which then proceeds to the design stage followed by thematizing which is where the different themes that have been generated during the interviews are grouped.

The other stages are reporting, verifying, and finally analysing which is not only the final stage but also the process whereby the different data received is scrutinised in a bid to be certain whether the necessary objectives of the study have been achieved or if further studies need to be done.

### **3.4 COLLECTION OF PRIMARY DATA**

In this study, the use of a deductive approach essentially states that the themes generated from the course of the interviews should be greatly linked to previously generated data.

This is important to not only have a proper analysis of the study but to also have a good understanding of what the study is about (*APA Handbook of Research Methods in Psychology*, 2012).

### **3.4.1 SOURCES**

As stated earlier, the use of interviews will be used in this study as it is the vehicle in which the necessary information as concerns the study will be utilized (Örtenblad, 2016b).

In the process of eliciting participants for the study and use the semi-structured interview process in the first place, the use of emails was sent to several companies and organisations with necessary follow-up emails sent to those that gave the interest to participate in the study.

There was also the use of social media to elicit information and feedback from those who sought to participate in the study. The necessary interview questions were sent to those who sought to participate while also briefly explaining to them the necessary data protection and privacy information as concerns the storage and use of the data that will be received as concerns the study.

### **3.4.2 ACCESS AND ETHICAL ISSUES**

During the study, the sense of taking into consideration ethical issues is very important as it determines the legality or otherwise of certain information that may be shared during data collection.

In line with the necessary information told to participants that the information they pass across will be confidential, they were also informed that the data received will be stored appropriately pending when the study will come to an end.

Also, there is a need to explain to the participants if the cause arises as to what the study is all about should they require further information not just based on the questions they are to answer, but also informing them they need to withhold sensitive information that is internal to the company except the prior approval has been gotten from the company/organisation.

While access refers to issues such as the need for people to respond when asked about certain information, properly scheduling the interview days and time; the main ethical issues encompasses subjects such as: itemizing the guidelines that will cover the data collection process, the need to properly respect confidentiality issues and also the need for participants to properly understand the process of the interview (Creswell, 2015). These are important factors in the process of the study in which proper care must be taken.

### **3.5 APPROACH TO DATA ANALYSIS**

This deals with the way data that has been collated will be transcribed and put under the relevant themes in a bid to understand the research work.

On this note, the use of critical discourse analysis which amongst all things deals with the process of recounting in great detail issues that not only concern core matters of the society but also deal with the way social institutions relate with their members of society is what will be used for this research (Mogashoa, 2014).

In other words, the analysis best fits this research as it based on the way themes are analysed while using questions to elicit important information as regards a social matter (Burck, 2005).

While the participants are poised to reply to the questions appropriately through the vehicular questions asked the manual that guides this process which is the conceptual framework is also vital here as it is from this framework that the necessary details would be gotten from as there is a need for it to have satisfactory responses the participants will provide.

In other words, the framework suggests certain changes to the way CSR should be practiced and it is from this framework in correlation to the questions posed to the participants that will adequately show whether there is clarity in the study or if further research is needed at the end of the study.

### **3.6 CONCLUSION**

The need to properly analyse data especially taking the themes generated by the study and also using the appropriate research approach is very important as it will determine if justice has been done to the research or if further studies need to be done.

On this note, following the necessary procedures whether it is based on ethical practices that bind participants and the researcher or carefully elucidating the themes that are generally occurring are important factors that determine the success of any given research.

This takes us to the next chapter which is the findings and discussion stage of this research. In this chapter, we shall hear from people who are not just active in CSR initiatives, but also those who will provide information which is necessary to match the facts analysed in the literature review. The necessary ethical issues have before the interviews been mentioned to them and it is on this note that the necessary data needed for this research will be analysed.

## CHAPTER FOUR

### **4. PRESENTATION AND DISCUSSION OF THE FINDINGS**

#### **4.1 OVERVIEW**

To start the presentation and discussion of the findings that are necessary based on the generated data, it is good to refresh that the analysis in which the presentation will be done is through the discourse analysis as has been succinctly discussed in chapter three (3) which provides the methodology and research design that will be used for this work.

The process of obtaining the necessary data as it pertains to the analysis saw me contact over twelve (12) organisations and companies ranging from oil & gas, non-governmental organisations, and so on. Due to time constraints and due to the pandemic at the time which made contacting more people a bit difficult, four (4) participants responded and stated that they were willing to participate in the research process.

These companies were contacted based on the fact that they not only carried out CSR initiatives, but also they were willing and able to grant interviews, whilst also being informed of the whole process especially as regards the privacy and ethical issues.

After they were interviewed, I transcribed the interview in a written form whereby I had the duty to code them into different themes as it dealt with the research topic and also code sentences that would be needed for the analysis in line with the literature found in chapter two of the research. This is necessary to reconcile what they have stated and discover whether they were in line with previous literature or if they differed and offered new insights into what CSR should be or how it should be practiced in Nigeria.

On this note, the conceptual framework which highlights the new structure that proposes a better way in which CSR should be carried out will also be in the spotlight and certain elements in the framework such as **“negotiating the expected CSR initiative in the community”**, **“assessment of the risk factor**

**regarding environmental degradation in Nigeria”, “obtaining informed consent and evaluation of perceived social differentials” and “assessment of the business environment and how profitable the community can be for companies”** will all be scrutinised in line with what the findings produced.

This is important to know if the conceptual framework is not only practicable for the Nigerian reality, but if it is in line with what participants have said or if future research needs to be done as regards the concept.

This is why the discourse analysis which is the method as regards how the data will be presented comes to the fore as it deals with the use of themes that relate to the interaction with the society which is aimed at understanding it better (Mogashoa, 2014).

Concerning themes as stated above, this research has identified a number and it is also through these themes that the findings will be analysed in conjunction with the research objectives.

The themes such as **“sustainability”, “framework”, “restiveness”, “environmental development”, “stakeholders”, “governmental inefficiency”, “communal participation and buy-in”, “accountability” and “culture”** are most identified in the transcribed interviews. They will be fully analysed in connection with the research objectives which will be the main focus of the findings and they are as follows:

1. To know whether there are corporate decisions that cause companies to carry out CSR initiatives in Nigeria.
2. To understand the political, socio-economic, and cultural factors that affect CSR initiatives being created in Nigeria.
3. To know the practicality of current CSR initiatives and how they can be improved upon in line with the geographical reality called Nigeria.
4. To know whether there are various threats and opportunities that condemn the success of CSR initiatives in Nigeria especially taking into consideration the issue of the environment.

While the main question of the research that should be answered is “What are the pragmatic influences and factors that determine the realisation of CSR initiatives in Nigeria as a developing country?”

In a bit to confirm all that has been stated, the findings below will be analysed in line with the research objectives taking into context the themes as deduced from the interview. The discussions, however, will be analysed by the conceptual framework in line with the information provided by the analysed data of the participants with an aim at making sure it correlates with the literature review as found in chapter two (2) of this research.

## **4.2 FINDINGS**

In the process of analysing the findings, it is good to reiterate that the presentation will be done by stating the objectives of this research and relating it in consonance with the themes and further analysing it against the data generated from the participants of this research.

### **4.2.1 To know whether there are Corporate decisions that cause Companies to carry out CSR initiatives in Nigeria**

In terms of findings generated from the data, it is indeed good to state that there are true decisions a company will take before a CSR initiative can be created. This is because companies as to the creation of initiatives and in just like other aspects as regards the running of their business do not make decisions based on intuition but rather, there is always well-planned calculated reasoning before any plan can come to a place.

On this note, interview 3 under the theme of “sustainability” (Colour code Yellow) which is found in the book of codes that guides this research work states clearly that “Yes, how sustainable is your project? It is always a challenge so you want to make it sustainable and sustainability also means you have a well-prepared exit strategy and a good strategy for it to survive itself”.

The statement tells us that companies do not just create initiatives just to ensure the presence of their company is felt in the community, but on the contrary, they create them for the benefit of the people. This can be put in corporate terms as companies seeking for it to be a “going concern” which is the ultimate aim of any organisation. The result of a lasting legacy is always the ultimate aim and this can be seen as a major corporate decision for the creation of an initiative.

From the data analysed from the majority of the participants, they state the fact that there is indeed a role the community for which the initiative is created for needs to play for there to be not only a success but for the company to be satisfied that indeed proper planning has to be made.

The analysis of most interviews and from the theme of “Communal participation and buy-in” (Colour code Dark Blue) which is found in the book of codes that guides this research work attest to the fact that companies are serious as to the needs of the communities and do so by specifically providing what they need. This process is through communicating with them as to the provisions needed in their community. After all, in business, it is a known rule that you only provide what is needed so that waste can be adequately avoided which in turn, leads to the adequate use of scarce resources that can be put to other use.

To be more specific, interview 2 stated as follows “We go to the school to ask what is it that they need. Oh, do you need this, so they have a say. You cannot go and give a school what they don't need”.

This attests to the business side of things that although the organisation seeks to provide for a community, they nevertheless need to calculate as a corporate organisation and get a response as to their needs which is aimed at ensuring there is no waste of resources.

Therefore, the findings as regards corporate decisions show that the organisations do make strategically planned decisions especially since finance is always concerned. Also as regards the analysis, we see that ensuring the

initiative lasts a long time while avoiding waste is truly important to the organisation.

#### **4.2.2 To understand whether there are Political, Socio-economic and Cultural factors that affect CSR initiatives being created in Nigeria**

The analysis of data received shows that indeed there are political, socio-economic, and cultural factors that will always be taken into consideration before any initiative can be carried out and for it to be successful.

This was adduced to by all interviews which were under the theme of “restiveness” (Colour code Turquoise) as can be found in the book of codes that guides this research work.

In particular, interviewee 4 still under the theme of “restiveness” (Colour code Red) stated that “Well if you are someone conversant with the news you will know that the Niger Delta is generally restive and that is much because people are not doing anything. So it boils down to the entitlement mentality based on the fact that they have natural resources, hence we should be benefitting from it”.

Thus it is seen that the people generally take up to violence and destruction of mainly government properties when they are not well compensated, especially as regards natural resources as can be seen to be the case in the Niger Delta region of Nigeria. Interviewee 4 also stated that CSR initiatives are somewhat created for the people to ensure “peace” is maintained. Peace in this aspect connotes that when initiatives are created, the people generally refrain from being destructive to their properties.

While this analysis states that the people are restive, an important question should be asked as to why the people are restive. Their restiveness can be seen from the perspective of the people who feel companies should also treat them fairly when they harness their natural resources. While interviewee 2 states that indeed restiveness does happen, the analysis from the same data also states

that companies should do better in the way they carry out their business activities. Speaking under the theme of “Environmental development” (Colour code Pink), it was stated that “I will also give an example. AGIP Oil Company is based in a place called Omok and for an oil company, these areas have issues like oil spillages and you know water contamination and all but you see AGIP not doing enough to make sure that their host communities are safe from their activities”.

This means that there is also a substantiated reason to believe that although companies carry out initiatives for the benefit of the people, there is also evidence to suggest that this restiveness can be brought up as a result of a lack of proper management of their resources.

In furtherance of this, majority of the interviewees under the theme of “Governmental inefficiency” (Colour code Red) all attest to the fact that government does not do well enough to cater for the needs of the people and that is why they have turned their attention to companies for the access to social amenities. It was stated in interview 4 under the above theme that “As it were the local government is largely absent so the companies seem to play a role of “local government chairmen” because you are expected to do a lot of things like water, road, light and all that which are the primary responsibilities of a government.

This buttresses the fact that although the government has to cater to the needs of the people, this has largely been abandoned and on this note, left for the company that is itself paying tax and trying to make a profit to take the role of “government”.

While we see that there are social factors that influence the process of CSR due to mainly the destruction of properties as a result of civil unrest, we also see that governments and companies need to do better as regards their relationship with the community and hence makes the issue here two-fold.

### **4.2.3 To know the practicality of current CSR initiatives and how they can be improved upon in line with the geographical reality called Nigeria**

The findings as received from the data concerning the above seeks to discover if there can be an improved way or methods in which the initiatives can be carried out in the first place.

From the data provided, most of the interviewees believe that there should be a change in the way things are done. The evidence as gotten from the analysis under the theme of "Framework" (Colour code Bright Green) shows that there indeed should be a new structure that should allow the community to be more involved in the initiatives that are carried out for their benefit.

While interviewee 1 explains that there should be structures which should be in place as to allow the use of clean energy for the good of the environment, interviewee 3 stated that "we tell the community this is the money, they write it down, they think about a project and as soon as the project is implemented, we hand it over to you, that is the community to run. That is a pragmatic way for us. That is the new way of running CSR where you get the community to take full responsibility".

The analysis of both findings is that there indeed should be a better way of carrying out acts towards the community as while in the former interview stated above it was opined that there should be a more refined structure put in place so that clean energy can be used, it was stated in the latter interview that for CSR to be more appreciated, the people must be given a seat at the table as that will ensure they are appreciative of what the company sets out to do for them. This structure which as proposed by interviewee 4 is to the effect that if there would be proper use from what is given to the people, it should see those same people being carried along every step of the way and also at some point being able to carry on with its administration which would, in the long run, let the company have a good exit strategy as to the running of the initiative.

From all that has been discussed above, we see that there is a need for a more efficient and structured way in the management and control of CSR initiatives.

This new method of doing things simply put should see the community being more involved and even being in control of its management to enable the company to have a good exit strategy which is aimed at focussing their time and resources on other corporate matters.

#### **4.2.4 To know whether there are threats and opportunities that concern the success of CSR initiatives in Nigeria especially taking into consideration the issue of the environment**

The findings as presented concerning the above is to discover what areas of CSR have threats and opportunities with the environment being in focus. This is because as stated in the conceptual framework which is found in chapter two of this research, it is a sector that is of great concern, especially in today's world.

The findings under the theme of "Environmental development" (Colour code Pink), it is stated by interviewee 3 that "First things first we are there to gather gas that would have been flared into the air, that would have been so dangerous to the environment, gather them, liquefy them, sell them and make some revenue and value for the country and for the shareholders that is the first impact".

This explains that the activities of the company are two-fold in the sense that while they clean the atmosphere and get rid of flared gas that comes about as a result of their business activities, it also makes financial gain for them as they sell it and make a profit for their shareholders.

In interview 3, it was also explained that the company has a nature park which conserves rare animals and plants as one of their environmental legacies found in the community where they carry out their business operations. This, therefore, goes to the fact that the preservation of our environment cannot be over-emphasized because animals have become extinct due to the change in the environment which is largely caused due to human activity.

Despite the findings stated above to suggest that the environment is taken care of and improved upon, there is also evidence to suggest that others do not live up to their expectations. This, as stated in interview 2 under the theme of “Environmental development” (Colour code Pink), is to the effect that there are times oil and gas companies fail to clean up the environment and subject it to the pollution which not only affects the environment, but also the health of the community in the long run.

In the same breath, the threat of the environment can also be seen to come from the activities of the members of the community as while some state that they mainly fail to participate in matters of this nature, there is evidence that the destruction of social and basic amenities is also caused by them. The data analysed from interview 2 under the theme of “restiveness” (Colour code Turquoise) it was stated as follows “So you see issues like vandalism going on, maybe Shell built what do they call it, Pipe borne water, the next thing it is spoilt, you understand”.

This evidence comes down to the fact that although companies are complacent, the citizens themselves also play a role in making the matter not any better as civil unrest takes place when they feel they are short-changed by the government or any company they have grievances. Besides from the destruction of social amenities as stated above, there is also evidence to suggest that they destroy public properties which in the long run destroys the environment as stated in interview 4 still under the theme of “restiveness” (Colour code Turquoise) where it was identified that “bunkering” which is the illegal process of refining petroleum products takes place and as such, the process is not done properly and further pollutes the environment.

The final assessment of what transpires as it concerns the environment is that while every company should do better in its protection and preservation, there is also compelling evidence to suggest that the community also has a part to play in its preservation. This is because the illegal extraction of petroleum products and destruction of social amenities leads to damage that is more or

less bore by the government which as earlier discussed is not even willing to participate and address the fact that social amenities are lacking in communities.

### **4.3 Discussion**

This will be done based on what is provided in the conceptual framework of this research and which can be found in chapter two (2) of this work. The conceptual framework provides for the (4) pillars of CSR to morph and take more seriously certain aspects that will be beneficial and necessary in line with the perspective that concerns Nigeria. The morphed outcomes as gotten from the (4) pillars of the conceptual framework are what will be discussed in line with previous literature which is aimed at discovering whether the findings as discussed tallies with previous literature or if indeed further study needs to be done.

#### **Negotiating the expected CSR initiative in the Community**

In analysing the data as seen in the findings, we can authoritatively see that indeed the community where the initiative is created does have a say in what is provided for them. This is because their non-acceptance of whatever is given to them generally goes to waste when they are not on board with it.

While the literature in chapter two states the creation of initiatives should not adopt a particular structure, it reiterates that looking into the peculiarity of the people for which it is created is a good starting point.

This is why **“the investment policy framework for sustainable development which was created by the United Nations”** is available to help countries of the world handle pressing matters as regards CSR and also instructive as it concerns issues such as human rights and the environment which are important aspects of today's world (Ackon, 2019b).

Based on this, interviewee 3 (Colour code Bright green) under the theme of “Framework” explains that a pragmatic and logical way of creating initiatives for a community is not just ensuring they use it properly, but more importantly, it is good for the people to be actively involved and should even subsequently take over the smooth running of the initiative. The logical thinking behind this is while some amenities given to the people may fail because they were not carried along, it will largely be a success where the community has a say and also choose what they want and how to coordinate its use.

In furtherance of this as stated by interviewee 4 under the theme of “Framework” (Colour code Bright green), it explains that the community should not just think of the initiatives they want, but they should also pick members from the community to be board members of its administration. This leaves the company to finance it and subsequently have a good exit strategy.

In line with ensuring the community is on board, knowing their norms and way of life is important as it would ensure that different voices are heard especially in a place like Nigeria which has over 200 languages and ethnic groups. This brings us to interview 2 under the theme of “Culture” (Colour code Green) where it explains that culture indeed is an important factor that promotes the successful implementation of any initiative as consulting and meetings are things communally done to hear from all the different groups found in a given locality.

In buttressing what is important to a community, the need for a company to seek the opinion of the people is crucial as it will enable them to be actively involved in the initial process, when the initiative does come alive and also when it is up and running (S. O. Fadun, 2014).

This as explained by interviewee 4 under the theme “Communal Participation and buy-in” (Colour Code Dark Blue) explains that when money is supposed to be paid for the use of facilities donated to them, the people would mostly refuse which would lead to the mismanagement of the initiative. While the interviewee subsequently explains that indeed the people are carried along

when the initiatives are created, it can be deduced that their non-participation to certain initiatives may largely be due to their non-consultation and did not understand the modalities it came with.

Although this can be deduced and not confirmed in totality, interviewee 3 still under the theme “Communal participation and buy-in” (Colour code Dark Blue) explains that a good way for a company to be on course for a good exit strategy is to get the community on board with whatever is created for them as this would lead to it being used and managed properly.

In terms of the philanthropical reality which deals with the initiatives created for the people, the literature explains that corporate decisions should also know the extent of influence the community should have as it would determine if the proper method or operation is being used for a peculiar people (Amaeshi, 2011). This is to back up the fact that different companies may have different ways in which they would need the community to participate in the running of the initiative created for them.

In the above discussion, we have seen with evidence and backed up by the literature that the people do need to be consulted and carried along before anything is created for them. This is because understanding the fabric of their way of life and their peculiarity is not just important, it also generally leads to the people viewing their opinion on such issues as necessary which in the long run will lead to the proper use of whatever is created for them.

### **Assessment of the Risk factor regarding Environmental Degradation as this is a major concern in Nigeria**

In the analysis of the findings as regards the environment, we see based on evidence provided that while some companies take care of it, others do not and this, in the long run, leads to pollution and subsequently social vices.

Nigeria which is a major petroleum exporting country has had its fair share of environmental pollution which often triggers civil unrest as was the case in the

Ogoni crisis where Shell was not only accused of polluting the environment but also seen to have worked hand-in-hand with the dictatorial government at the time to ensure the death of an Activist Ken Saro-Wiwa (Manokha, 2004).

The literature not only sheds a light on the role of the government but also does ask what exactly does the government does for its people. Concerning the issue at hand, the “business ethics excellence model” would be a good theory to adopt as it mandates that companies should amongst all things ensure they properly maintain the environment especially as a result of their business activities (Antonaras, Iacovidou and Memtsa, 2011).

This is because many companies especially those in oil and gas tend to cause environmental damage which in turn does not just lead to pollution, but also leads to civil unrest in certain cases.

From the analysed findings, it was seen in interview 2, under the theme of “Environmental development” (Colour code Pink) where it explains that AGIP which is a major oil and gas company in Nigeria has indeed caused pollution in communities and are perceived as not doing enough in the preservation of the environment. While pollution is the result of the unchecked nature of business activities, it sometimes goes further as the people in areas where the natural resources are found do tend to destroy public properties and generally cause civil unrest.

This aspect was stated in interview 4 under the theme “restiveness” (Colour code Turquoise) where it explains that because natural resources are found in the Niger Delta, some people there tend to cause problems when they feel they are generally not well catered for. The combination of pollution transcending to civil unrest can be hard to separate in this regard as one generally leads to the other especially when the personal interest of the people comes to the picture.

The basic state of things is that there is evidence to show that some companies do pull their weight as can be found in interview 3 under the theme “Environmental development” (Colour code Pink) where it explains that the

company has created a nature park which not only serves as a conservation spot for endangered plants and animals, but it was also created in a way as to balance the production of carbon and oxygen in the environment.

While the business model as explained shows that indeed the protection of the environment should be taken more seriously, it is good to note that nothing will be taken seriously if the government is not pulling its weight to ensure this happens.

The position as to the non-existence of the "local government" (which in Nigeria is the third arm of government with the other two being the Federal and State governments) is brought into light in this regard. This was stated in interview 3 under the theme "Governmental inefficiency" (Colour code Red) where it explains that while the other arms of government do not majorly meet the expectations of the people, the local government is worse off as it lacks powers to even cater for the needs of the people at the grass-root which is where its impact should be felt and why it exists in the first place.

The result of the government not being able to coordinate its activities, in the long run, leads to companies being under pressure from communities that should ordinarily not be. If there is an obvious solution, it should be that the state government which is saddled with the responsibility of financing the local government should also pull its weight as this will enable the community to be able to tackle pressing matters quickly and obviously with the support of the companies found there.

From the discussion above, it can be concluded that the issue of the environment does not solely fall on the activities of companies as we have seen with evidence that the community does indeed play a role in whether the environment will be well catered for or not. This also sheds a light on the government which is tasked to live up to its responsibility on all sides.

## **Obtaining informed Consent and Evaluation of Perceived Social Differentials**

Understanding the importance of social differentials which deals with the distinction of a group of people based on their ethnicity, age, etc. is to take a close step as to why different initiatives may work and why others may not.

This is because as seen from the analysed findings, it has been deduced that lack of co-operation does occur when the people do not fully participate in the initiative that is created for them. Besides lack of co-operation, it may also lead to restiveness when they feel they are taken for granted or lead to the initiative going to waste when it is not used appropriately.

In line with this, the stakeholder's theory/management as discussed in the literature explains succinctly that understanding the culture and way of life of people in a locality is important to get them fully on board (S. O. Fadun, 2014).

This was brought to light in interview 1 under the theme "Stakeholders" (Colour code Blue) which explains that a company should offer charities to the communities, especially low-income individuals. In line with understanding the way of life of people which is discussed in the literature and further explained in interview 2 under the theme "Culture" (Colour code Green), it states that indeed it is a factor that promotes the implementation of CSR initiatives.

The need to reconcile both social and cultural factors will lead to a "social license to operate" as explained in interview 3 as basically an important element that allows a company to operate in a place even though they may have been legally registered and have the correct paperwork. This is because if the social background of the people is not understood, the legal right may be a waste as the people may not give them the peace they need to carry out activities successfully.

This brings us to why co-operation and active participation is necessary because as discussed in interview 4 under the theme "Communal participation and buy-in" (Colour code Dark blue) where it explains that based on all professional experience accrued, all initiatives created have been in the

highest participation and agreement of the host community. It is therefore deduced that when their participation is on board, the companies will know exactly what next step to take and will be informed on how the people wish to be treated.

The discussion above shows that while a company may have a legal registration to carry out business activities in a community, the social license to operate (SLO) is gotten from the people. This is done by understanding their social and cultural values especially since the company will have to deal with them daily. Thus it can be suggested that the literature and findings do show a picture whereby a business activity for it to be on board with the people needs to have co-operation which in the long run will be beneficial to both parties.

### **Assessment of the Business Environment and how Profitable the Community can be for Companies**

It is generally known that the most important aim of an organisation or company is to make a profit for its stakeholders. How the company seeks to do this is generally up to following corporate standards and ensuring they satisfy their consumers where necessary.

This, as explained in the literature, is the economic reality of every company which is to the effect that they are set up not just to continue to remain afloat, but also to make sure all the shareholders across the board are well satisfied (S. O. Fadun, 2014). An important question is how does the company do this or use CSR as a way to impact their economic reality.

An economic influence that seems not to be taken seriously is peace. This, as stated in the theme “restiveness” (Colour code Turquoise), explains that “peace” will be an important element that will ensure the financial boom of a company especially one found in the Niger Delta which hosts a majority of the oil in Nigeria. This, as explained in the findings, is that when there is the peace that occurs as a result of engaging the people positively, it would lead to a

case whereby the business operations of the company go on without unnecessary problems.

Despite the connection that peace does lead to economic success in a region that is sometimes restive, the company also has a role to play as they not only need to look inward, but they also need to be transparent and undertake several modern days CSR operations such as annual reporting of CSR initiatives, audits of accounts, maintaining high ethical standards which are aimed at ensuring they follow good corporate governance methods (Antonaras, Iacovidou and Memtsa, 2011).

It is good to note that while a community provides peace which in turn leads to good financial returns, it is good for the company to also show financial transparency when it is appropriate for them to do so. This is because financial maturity does not only come down to how much profit is made but in fact, it deals more with how has that profit been used and what is the evidence to substantiate the claim.

The findings as stated in interview 2 under the theme "Accountability" (Colour Code Teal) explains a report is normally written to organisations that donate grants to civil societies and non-profit organisations after every financial year and which should also explain how the funds were spent.

This process is crucial as it is confirmed to the modern-day corporate governance method which as pointed out in the literature advice as to the necessary publication of CSR initiatives and how the funds are spent in the process (M. S. Jeremiah, 2017).

The discussion conclusively states that while peace is a determinant to the economic growth of a company taking into cognisance the peaceful co-operation of the people found there, it is also, in the long run, expects the same company not just to aim solely to make a profit, but also to be transparent as the modern process of corporate governance and not just CSR admonishes organisations to do so.

#### **4.4 Conclusion**

This research has been able to state a lot especially as it concerns reconciling what happens as a result of CSR initiatives and also, what elements indeed can make it better keeping in mind that what is looked at is the Nigerian context.

While majority of the findings have been largely shown to follow a pattern as stated in the literature, it also shows that work needs to be done in certain areas as to lead to a better analysis.

In the area of creating a framework that will guide the activities of CSR, the findings and literature do suggest that this is needed although, there is no evidence to show what type of co-operative framework is practicable as different people, in turn, will need different practices that work for them.

As regards the environment and how it can be protected, the findings and literature do suggest that the company and the communities do play roles in how it can be destroyed or protected based on how they use it, however, little was mentioned in the findings as to the action of government when the issue of the environment was in focus and one wonders if it does enough or if it leaves it solely for companies to handle. Although it is apt to suggest that more findings would be needed here as the environment is such a serious issue and therefore, more data would be needed to get to a reasonable conclusion.

In terms of understanding the social differentials, it is concluded that this is a good work in progress as it has long been evidenced that understanding the way of life of the people allows for peace and tranquillity to be present in the daily activities of the business. On the issue of transparency which can be regarded as the modern way of showing financial and economic growth, it would require more data analysed as although it is indeed mentioned, more information as to whether or not companies take it seriously and abide by modern corporate governance principles needs to be determined.

The final chapter highlights recommendations and conclusion.

## **CHAPTER FIVE**

### **5. Concluding thoughts on the contribution of this research, its limitations, and suggestions for further research**

#### **5.1 Implications of Findings for the Research Questions**

In line with what has been analysed in the findings of this research, it will be good to address its implications in conjunction with the research question which is "What are the pragmatic influences and factors that determine the realisation of CSR initiatives in Nigeria as a developing country?"

The implications as suggested from the findings are that for starters, the people in the community need to be co-operative and also on the part of the company, ensure that they are part of whatever decision-making process is carried out. This from the analysis done in chapter four (4) is of the view that a framework should be created to ensure the people are not just consulted, but they should also be part of the decision making process as this would give the company a good exit strategy.

We also got findings which suggest that both community members and companies are also culpable to the deterioration of the environment. In line with this, it should be the duty of the government to ensure that the business activities of groups or persons trying to make a profit from the Earth live it in good conditions or better still, preserve it in every way possible.

#### **5.2 Contributions and Limitations of the Research**

in terms of what the research contributes, I can state that even though there are certain areas of the research that would have been great to have more findings from such as the issue of accountability on the part of the companies and also the sustainability of existent initiatives, it is good to state that I got to understand what the companies go through when they set out to create initiatives for people.

Also, the fact that most data analysed thought that indeed there should be new ways to carry out CSR in Nigeria does show that indeed they are aware of the social reality that is not easy to ignore especially when dealing with people.

On the issue of limitation, the fact that only four (4) people were interviewed out of fifteen (15) contacted mainly because organisations were not working in full capacity due to the Covid-19 pandemic would mean that the finding may be viewed as too generalistic as not enough people were available to participate in the process.

### **5.3 Recommendations for Practice**

The most pressing recommendation for practice would be for the people to take the issue of CSR more seriously and see as an avenue for social contribution due to the profit made by a company. This is because it is the government that should provide amenities for the people but we have seen that this is sometimes not the case especially in a highly populated country like Nigeria.

Also, the next recommendation would be for the government and companies to work hand in hand in the creation of amenities. This comes from the fact that aside it being mentioned during one of the interviews, it is good to state that a “government-company” partnership will be a welcome idea as both will not just split the cost, but they will also work hand in hand when issues such as catering for the needs of people is before them. There is also the need for the government to make compulsory CSR initiatives which will be aimed at ensuring companies and organisation contribute to the society where they make a profit from.

## **5.4 Recommendations for Future Research**

The research had its limitations especially due to not just time constraints and failure to get more participants to participate in the research, but also because there were an on-going pandemic and motivation from people to advise or thoroughly scrutinize the work was low.

On this point, a major way in which future research would boost the success of CSR is to find out if indeed companies follow strictly corporate governance procedures and also if the process of accountability is adhered to. This is because as was stated in the findings, economic success does not only comes down to profit but also there is a need to show that resources spent have been done wisely and with the interest of the people for which it is created put first.

## **5.5 Final Conclusion and Reflections**

The research as observed shows in great detail the intricacies of human interaction which is aimed at not just reaching a particular goal, but it describes what goes on behind the scene of communities and organisations as they set out to create initiatives beneficial for their society.

The concept of CSR based on the research and all that has transpired has shown me that indeed it is a necessary concept that all companies and organisations need to take in any little way they can. This is not just to show their presence is felt in the community, but that it should be done wilfully as a means of contributing towards the success of the community where they carry out their business activities.

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## APPENDICES

### Appendix A – Interview Questions

1. What do you understand by the concept of “Corporate Social Responsibility (CSR)”?
2. What do you feel should be the impact of CSR in a developing country like Nigeria?
3. What is the environmental impact of the company as they carry out their business activities in a given locality?
4. Does the company have a specific department or committee that co-ordinates its CSR activities with the issues relating to the Nigerian environment in perspective?
5. What (5) challenges do the company encounter in the creation of CSR initiatives in the Nigerian communities?
6. What (5) factors do you think promotes the implementation of CSR initiatives in Nigeria?
7. Does the community where the CSR initiative is created have a say in what programs are created or is this decision left entirely to the management of the company?
8. What (5) internal considerations of the company determine the creation of the CSR initiative?
9. Are CSR initiatives created and linked to the financial performance of the company?
10. Are there political factors that affect the creation of CSR initiatives in the company?

## Appendix B- The Book of Codes

The book of codes highlights how the different themes used in the research where coded not just according to colours, but according to the different thematic expressions they stood for as well as their implications.

THEME	MEANING	COLOUR	QUOTE	IMPLICATION
Sustainability	Being able to be maintained over a well maintained time.	Yellow	“Yes and sustainability, another challenge is sustainability, yes how sustainable is your project. It is always a challenge. So you want to make it sustainable and sustainability also means you have a well-prepared exit strategy and a good strategy for it to survive by itself. But how do you do that if you face, in a developing country like Nigeria where for example if you set up an electricity company or you are giving electricity to a group of people, how do you get them to pay for it and pay legally for it to sustain that project”.	Although companies provide social amenities for communities, the people still nevertheless want to use those facilities without incurring any cost on their part.
Framework	A well thought out structure that is the foundation of a concept	Bright Green	“We tell the community this is the money, they write it down they think about a project and as soon as	There is a need for the community to be more involved in CSR initiatives by creating a new

			the project is implemented we hand it over to you that is the community to run. That is a pragmatic way of, for us that is the new way of running CSR where you get the community to take full responsibility”.	way in which they have a seat at the table of decision making.
Restiveness	An uncontrollable pattern of behaviour.	Turquoise	“Well if you are someone conversant with the news you will know that the Niger delta is generally restive and that is much because people are not doing anything. So it boils down to their entitlement mentality based on the fact that they have natural resources, hence we should be benefitting from it”.	The act of taking up arms and destroying property especially with people from the Niger Delta comes from the fact that they feel there is a need for them to be well catered for especially since the country feeds from the natural resource found there.
Environmental development	A modern way of making sure the physical and social environment is well catered for	Pink	““First things first we are there to gather gas that would have been flared into the air that would have been so dangerous to the environment, gather them, liquefy them, sell them and make some revenue and value for the country and for the shareholders and so that is the first impact”.	While the company makes its profit through liquefying gas, it also in the process caters to the well being of the environment.

Stakeholders	Any person remotely connected to the financial success of a company	Blue	<p>“The major impact in Nigeria is basically offering charities to communities and low income individuals and household’s e.g., food, scholarships to a few students, social amenities in select communities, etc”.</p>	The major concern about CSR should be the fact that the society should enjoy social amenities from them.
Governmental inefficiency	The lack of elected officials living up to the expectations of the people and society at large.	Red	<p>But in this Nigeria to be specific, we see a lot of the situation where the government, not to say they are not trying but as it were the local government is largely absent so the company’s seem to play a role as “local government chairman” because you are expected to do a lot of things like water, road, light and all that which are the primary responsibility of the government.</p>	Because the government elected by the people does not live up to their responsibility, it puts pressure on company’s to make sure their CSR initiatives culminates in the expectation of the people who no longer rely on the government.

Communal Participation and buy-in	The act of members of a community being actively being involved in a communal process.	Dark Blue	"we go to the school to ask what is it that they need. "Oh do you need books for your library, do you need this". So they have a say. You cannot go and give a school what they don't need"	The community has to acknowledge what is to be provided for them and if this is not done, they may not appreciate it.
Accountability	The situation of being liable and clear in terms of dealings with people or finance.	Teal	"like I said we receive grants, okay so at the end of a grant year it is expected that an organisation, you know, they should write a report to the organisation that awarded them the grant stating how you spent the money that was given to you".	Whenever organisations are given funds, their financial strength is based on the fact that they need to be transparent as to the way they spent the funds.
Culture	The way of life of a people.	Green	"culture too. Yes the culture of a people can promote, it and is also a factor"	Categorically, the norms of people affect the way they take part in an activity.

## APPENDIX C - (ETHICS AND CONSENT FORM – INTERVIEW 1)



GRIFFITH COLLEGE DUBLIN

**Griffith College Dublin**

**RESEARCH ETHICS COMMITTEE**

### NOTIFICATION FORM FOR **LOW-RISK PROJECTS**

**Application No.** *(office use only)*

#### Section A: Applicant Details

<b>PROJECT TITLE:</b>	CORPORATE SOCIAL RESPONSIBILITY AND ITS IMPACT IN DEVELOPING COUNTRIES: THE NIGERIAN PERSPECTIVE
<b>APPLICANT NAME:</b>	OSARETIN SAMUEL EDOSA
<b>SCHOOL/UNIT:</b>	GRIFFITH COLLEGE, DUBLIN
<b>APPLICANT EMAIL:</b>	edosaosaretin@gmail.com
<b><i>If a student applicant, please provide the following additional information:</i></b>	
Programme of Study:	<a href="#">MSc. INTERNATIONAL BUSINESS AND LAW</a>
Supervisor Name:	<a href="#">Sana Khan</a>
Supervisor Email:	<a href="mailto:sana.khan@griffith.ie">sana.khan@griffith.ie</a>

#### Section B: Questions

<b>1. Notification Review is reserved for low-risk social studies that fall under the following classifications. Please indicate your project type below:</b>	
<b>Please mark as appropriate:</b>	
<input checked="" type="checkbox"/>	Anonymous Survey (the topic will not elicit significant difficulties for participants)
<input checked="" type="checkbox"/>	Observation (without audio or visual recording) of a public setting
<input checked="" type="checkbox"/>	Questioning participants regarding their opinions on products or services
<input type="checkbox"/>	Questioning students about standard educational practices
<input type="checkbox"/>	Study will monitor the impact of participants' daily activities
<input checked="" type="checkbox"/>	Questioning public figures/professionals in their professional capacity regarding their professional activities
<input type="checkbox"/>	Analysis of existing anonymised data which has been provided to the researcher by a third party
<input type="checkbox"/>	Collection of biological samples which are anonymised and do not require invasive techniques (e.g. hair, nails).

	Other <b>Please explain:</b>

**2. Please provide a justification for why your study is considered to be low-risk?**

There is no risk anticipated for this study. It simply seeks to identify the impact within the identified concept and discover new knowledge. It also seeks to fulfil the requirements for the programme of study.

**3. Please describe how your participants will be recruited?**

Participants will be a sample size of selected Nigerian companies that interface daily with the concept being examined.

**4. Informing your participants – Plain Language Statement**

*A Plain Language Statement (PLS) should be used in all cases. This is written information in plain language that you will be providing to participants, outlining the nature of their involvement in the project and inviting their participation. The PLS should specifically describe what will be expected of participants, the risks and inconveniences for them, and other information relevant to their involvement. Please note that the language used must reflect the participant age group and corresponding comprehension level – if your participants have different comprehension levels (e.g. both adults and children) then separate forms should be prepared for each group. The PLS can be embedded in an email to which an online survey is attached, or handed/posted to individuals in advance of their consent being sought. A copy of the PLS should be attached to this application. See link to sample templates on the website:*

*[http://www4.dcu.ie/research/research\\_ethics/rec\\_forms.shtml](http://www4.dcu.ie/research/research_ethics/rec_forms.shtml)*

*Please confirm whether the following issues have been addressed in your plain language statement for participants:*

	YES or NO
Introductory Statement (PI and researcher names, school, title of the research)	YES
What is this research about?	YES
Why is this research being conducted?	YES
What will happen if the person decides to participate in the research study?	YES
How will their privacy be protected?	YES
How will the data be used and subsequently disposed of?	YES
What are the legal limitations to data confidentiality?	YES
What are the benefits of taking part in the research study (if any)?	YES
What are the risks of taking part in the research study?	YES
Confirmation that participants can change their mind at any stage and withdraw from the study	YES
How will participants find out what happens with the project?	YES
Contact details for further information (including REC contact details)	YES

***If any of these issues are marked NO, please justify their exclusion:***

--

**5. Capturing consent – Informed Consent Form**

*In most cases where interviews or focus groups are taking place, an Informed Consent Form is required. This is an important document requiring participants to indicate their consent to participate in the study, and give their signature. If your participants are minors (under 18), it is best practice to provide them with an assent form, while their parents/guardians will be given the Informed Consent Form. In cases where an anonymous questionnaire is being used, it is enough to include a tick box in the questionnaire (underneath the information section for participant), where the participant can indicate their consent. See link to sample templates on the website: [http://www4.dcu.ie/research/research\\_ethics/rec\\_forms.shtml](http://www4.dcu.ie/research/research_ethics/rec_forms.shtml). A copy of the Informed Consent Form should be attached to this application.*

**Note – IF AN INFORMED CONSENT FORM IS NOT BEING USED, THE REASON FOR THIS MUST BE JUSTIFIED HERE:**

## **Plain Language Statement**

### **I. Introduction to the Research Study**

“Corporate Social Responsibility and its impact in developing countries: The Nigerian Perspective”

University: Graduate Business School, Griffith College Dublin.

Principal Investigator: Dr. Garrett Ryan

Email: [garrett.ryan@griffith.ie](mailto:garrett.ryan@griffith.ie) Tel: +353 1 4163324

### **II. Details of what involvement in the Research Study will require**

This study involves the use of interviews/surveys to gather information from the experience of Nigerian companies. The structured questions will be directed

towards the participant’s thoughts on their knowledge of Corporate social responsibility especially as it pertains to Nigeria as a developing country and the

experience it has on their business operations through its implementation. It is estimated that the interviews will take no longer than 30 minutes to 1 hour to complete.

### **III. Potential risks to participants from involvement in the Research Study (if greater than that encountered in everyday life)**

I do not anticipate any risk to the participants as a result of their contribution or involvement to this study.

### **IV. Benefits (direct or indirect) to participants from involvement in the Research Study**

The main objective of this research will be to explore in detail how corporate social responsibility is carried out by companies in Nigeria as a developing country and how it is synchronized with the practical framework currently in place. It would help these businesses to understand how CSR can be improved upon and also how they can develop the ideas they have as they interact with people in their host communities

**V. Advice as to arrangements to be made to protect confidentiality of data, including that confidentiality of information provided is subject to legal limitations**

Every effort will be made to ensure confidentiality/anonymity of participants. Participant names will not be recorded, as all participants data will be processed and recorded in categories. Hard copies of the surveys (if any) will be held in a locked filing cabinet and soft copies stored in a passworded hard drive. Biographical details and names of businesses will be omitted in the final report to protect participant's identity. Confidentiality of information provided is subject to legal limitations.

**VI. Advice as to whether or not data is to be destroyed after a minimum period**

Completed interviews/surveys will be deleted and destroyed on the successful completion of the Master's programme.

**VII. Statement that involvement in the Research Study is voluntary**

Participant's involvement in this study is voluntary. Participants will not be affected in any way should they decide not to take part. Participants who decide to take part may withdraw from the Research Study at any point. There will be no penalty for withdrawing before all stages of the Research Study have been completed.

If participants have concerns about this study and wish to contact an independent person.

Please contact:

Dr Garrett Ryan,

Griffith College Research Ethics Committee

South Circular Road, Dublin 8, Ireland

Mail: [garrett.ryan@griffith.ie](mailto:garrett.ryan@griffith.ie)

Tel: +353 1 4163324

**Informed Consent Form**

**I. Research Study Title**

**“Corporate Social Responsibility and its impact in developing countries: The Nigerian Perspective”**

University: Graduate Business School, Griffith College Dublin.

Principal Investigator: Dr. Garrett Ryan

Email: [garrett.ryan@griffith.ie](mailto:garrett.ryan@griffith.ie) Tel: +353 1 4163324

## **II. Clarification of the purpose of the research**

The purpose of this research is to study and examine the positive/negative impact of Corporate Social Responsibility in Nigerian companies. It is also to further understand how the impact has affected their business operations since its implementation.

## **III. Confirmation of particular requirements as highlighted in the Plain Language Statement**

This study involves the completion of a structured interview/survey and seeks to gather information from the experience of Nigerian companies. The structured questions will be directed towards the participant's thoughts on their knowledge of CSR and the experience it has on their business operations since its implementation. It is estimated that the interviews will take no longer than 30 minutes to 1 hour to complete.

Every attempt will be made not to interfere with normal business operations, the interview will not be scheduled at month or quarter end.

Participant – please complete the following (Circle Yes or No for each question)

I have read the Plain Language Statement (or had it read to me)

Yes/No

I understand the information provided

Yes/No

I have had an opportunity to ask questions and discuss this study

Yes/No

I have received satisfactory answers to all my questions

Yes/No

I am aware that my interview will be audiotaped

Yes/No

## **IV. Confirmation that involvement in the Research Study is voluntary**

Participant's involvement in this study is voluntary. Participants will not be affected in any way should

they decide not to take part. Participants who decide to take part may withdraw from the Research

Study at any point. There will be no penalty for withdrawing before all stages of the

Research Study have been completed.

**V. Advice as to arrangements to be made to protect confidentiality of data, including that confidentiality of information provided is subject to legal limitations**

Every effort will be made to ensure confidentiality/anonymity of participants. Participant names will not be recorded, as all participants data will be processed and recorded in categories. Hard copies of the surveys (if any) will be held in a locked filing cabinet and soft copies stored in a passworded hard drive. Biographical details and names of businesses will be omitted in the final report to protect participant's identity.

Confidentiality of information provided is subject to legal limitations.

**VI. Signature:**

I have read and understood the information in this form. My questions and concerns have been answered by the researchers, and I have a copy of this consent form. Therefore, I consent to take part in this research project

**Participants Signature:** \_\_\_\_\_ **V.Akagha** \_\_\_\_\_

**Name in Block Capitals:** \_\_\_\_\_ **VIVIAN AKAGHA** \_\_\_\_\_

**Witness:** \_\_\_\_\_

**Date:** \_\_\_\_\_ **2020-04-28** \_\_\_\_\_

## APPENDIX D - (ETHICS AND CONSENT FORM – INTERVIEW 2)



GRIFFITH COLLEGE DUBLIN

**Griffith College Dublin**

**RESEARCH ETHICS COMMITTEE**

### NOTIFICATION FORM FOR **LOW-RISK PROJECTS**

*Application No. (office use only)*

#### Section A: Applicant Details

<b>PROJECT TITLE:</b>	CORPORATE SOCIAL RESPONSIBILITY AND ITS IMPACT IN DEVELOPING COUNTRIES: THE NIGERIAN PERSPECTIVE
<b>APPLICANT NAME:</b>	OSARETIN SAMUEL EDOSA
<b>SCHOOL/UNIT:</b>	GRIFFITH COLLEGE, DUBLIN
<b>APPLICANT EMAIL:</b>	edosaosaretin@gmail.com
<b><i>If a student applicant, please provide the following additional information:</i></b>	
Programme of Study:	MSc. INTERNATIONAL BUSINESS AND LAW
Supervisor Name:	Sana Khan
Supervisor Email:	sana.khan@griffith.ie

#### Section B: Questions

**1. Notification Review is reserved for low-risk social studies that fall under the following classifications. Please indicate your project type below:**

<b>Please mark as appropriate:</b>	
<input checked="" type="checkbox"/>	Anonymous Survey (the topic will not elicit significant difficulties for participants)
<input checked="" type="checkbox"/>	Observation and Interview (with audio or visual recording) of a public setting which will be recorded and destroyed upon completion of the Masters program
<input checked="" type="checkbox"/>	Questioning participants regarding their opinions on products or services
	Questioning students about standard educational practices
	Study will monitor the impact of participants' daily activities
<input checked="" type="checkbox"/>	Questioning public figures/professionals in their professional capacity regarding their professional activities
	Analysis of existing anonymised data which has been provided to the researcher by a third party
	Collection of biological samples which are anonymised and do not require invasive techniques (e.g. hair, nails).
	Other <b><i>Please explain:</i></b>

--

**2. Please provide a justification for why your study is considered to be low-risk?**

There is no risk anticipated for this study. It simply seeks to identify the impact within the identified concept and discover new knowledge. It also seeks to fulfil the requirements for the programme of study.

**3. Please describe how your participants will be recruited?**

Participants will be a sample size of selected Nigerian companies that interface daily with the concept being examined.

**4. Informing your participants – Plain Language Statement**

*A Plain Language Statement (PLS) should be used in all cases. This is written information in plain language that you will be providing to participants, outlining the nature of their involvement in the project and inviting their participation. The PLS should specifically describe what will be expected of participants, the risks and inconveniences for them, and other information relevant to their involvement. Please note that the language used must reflect the participant age group and corresponding comprehension level – if your participants have different comprehension levels (e.g. both adults and children) then separate forms should be prepared for each group. The PLS can be embedded in an email to which an online survey is attached, or handed/posted to individuals in advance of their consent being sought. **A copy of the PLS should be attached to this application.** See link to sample templates on the website: [http://www4.dcu.ie/research/research\\_ethics/rec\\_forms.shtml](http://www4.dcu.ie/research/research_ethics/rec_forms.shtml)*

*Please confirm whether the following issues have been addressed in your plain language statement for participants:*

	YES or NO
Introductory Statement (PI and researcher names, school, title of the research)	YES
What is this research about?	YES
Why is this research being conducted?	YES
What will happen if the person decides to participate in the research study?	YES
How will their privacy be protected?	YES
How will the data be used and subsequently disposed of?	YES
What are the legal limitations to data confidentiality?	YES
What are the benefits of taking part in the research study (if any)?	YES
What are the risks of taking part in the research study?	YES
Confirmation that participants can change their mind at any stage and withdraw from the study	YES
How will participants find out what happens with the project?	YES
Contact details for further information (including REC contact details)	YES
<b><i>If any of these issues are marked NO, please justify their exclusion:</i></b>	

**5. Capturing consent – Informed Consent Form**

*In most cases where interviews or focus groups are taking place, an Informed Consent Form is required. This is an important document requiring participants to indicate their consent to participate in the study, and give their signature. If your participants are minors (under 18), it is best practice to provide them with an assent form, while their parents/guardians will be given the Informed Consent Form. In cases where an anonymous questionnaire is being used, it is enough to include a tick box in the questionnaire (underneath the information section for participant), where the participant can indicate their consent. See link to sample templates on the website [http://www4.dcu.ie/research/research\\_ethics/rec\\_forms.shtml](http://www4.dcu.ie/research/research_ethics/rec_forms.shtml). **A copy of the Informed Consent Form should be attached to this application.***

**Note – IF AN INFORMED CONSENT FORM IS NOT BEING USED, THE REASON FOR THIS MUST BE JUSTIFIED HERE:**

## **Plain Language Statement**

### **I. Introduction to the Research Study**

“Corporate Social Responsibility and its impact in developing countries: The Nigerian Perspective”

University: Graduate Business School, Griffith College Dublin.

Principal Investigator: Dr. Garrett Ryan

Email: [garrett.ryan@griffith.ie](mailto:garrett.ryan@griffith.ie) Tel: +353 1 4163324

### **II. Details of what involvement in the Research Study will require**

This study involves the use of interviews/surveys to gather information from the experience of Nigerian companies. The structured questions will be directed

towards the participant’s thoughts on their knowledge of Corporate social responsibility especially as it pertains to Nigeria as a developing country and the

experience it has on their business operations through its implementation. It is estimated that the interviews will take no longer than 30 minutes to 1 hour to complete.

### **III. Potential risks to participants from involvement in the Research Study (if greater than that encountered in everyday life)**

I do not anticipate any risk to the participants as a result of their contribution or involvement to this study.

### **IV. Benefits (direct or indirect) to participants from involvement in the Research Study**

The main objective of this research will be to explore in detail how corporate social responsibility is carried out by companies in Nigeria as a developing country and how it is synchronized with the practical framework currently in place. It would help these businesses to understand how CSR can be improved upon and also how they can develop the ideas they have as they interact with people in their host communities

### **V. Advice as to arrangements to be made to protect confidentiality of data, including that confidentiality of information provided is subject to legal limitations**

Every effort will be made to ensure confidentiality/anonymity of participants. Participant names will not be recorded, as all participants data will be processed and recorded in categories. Hard

copies of the interviews which will be recorded but kept anonymous will be held in a locked filing cabinet and soft copies stored in a passworded hard drive. Biographical details and names of businesses will be omitted in the final report to protect participant's identity. Confidentiality of information provided is subject to legal limitations.

#### **VI. Advice as to whether or not data is to be destroyed after a minimum period**

Completed interviews/surveys will be deleted and destroyed on the successful completion of the Master's programme.

#### **VII. Statement that involvement in the Research Study is voluntary**

Participant's involvement in this study is voluntary. Participants will not be affected in any way should they decide not to take part. Participants who decide to take part may withdraw from the Research Study at any point. There will be no penalty for withdrawing before all stages of the Research Study have been completed.

If participants have concerns about this study and wish to contact an independent person.

Please contact:

Dr Garrett Ryan,  
Griffith College Research Ethics Committee  
South Circular Road, Dublin 8, Ireland  
Mail: [garrett.ryan@griffith.ie](mailto:garrett.ryan@griffith.ie)  
Tel: +353 1 4163324

### **Informed Consent Form**

#### **I. Research Study Title**

**“Corporate Social Responsibility and its impact in developing countries: The Nigerian Perspective”**

University: Graduate Business School, Griffith College Dublin.

Principal Investigator: Dr. Garrett Ryan

Email: [garrett.ryan@griffith.ie](mailto:garrett.ryan@griffith.ie) Tel: +353 1 4163324

#### **II. Clarification of the purpose of the research**

The purpose of this research is to study and examine the positive/negative impact of Corporate Social Responsibility in Nigerian companies. It is also to further understand how the impact has affected their business operations since its implementation.

**III. Confirmation of particular requirements as highlighted in the Plain Language Statement**

This study involves the completion of a structured interview/survey and seeks to gather information from the experience of Nigerian companies. The structured questions will be directed towards the participant's thoughts on their knowledge of CSR and the experience it has on their business operations since its implementation. It is estimated that the interviews will take no longer than 30 minutes to 1 hour to complete.

Every attempt will be made not to interfere with normal business operations, the interview will not be scheduled at month or quarter end.

Participant – please complete the following (Circle Yes or No for each question)

I have read the Plain Language Statement (or had it read to me)

Yes/No

I understand the information provided

Yes/No

I have had an opportunity to ask questions and discuss this study

Yes/No

I have received satisfactory answers to all my questions

Yes/No

I am aware that my interview will be audiotaped

Yes/No

**IV. Confirmation that involvement in the Research Study is voluntary**

Participant's involvement in this study is voluntary. Participants will not be affected in any way should

they decide not to take part. Participants who decide to take part may withdraw from the Research

Study at any point. There will be no penalty for withdrawing before all stages of the

Research Study have been completed.

**V. Advice as to arrangements to be made to protect confidentiality of data, including that confidentiality of information provided is subject to legal limitations**

Every effort will be made to ensure confidentiality/anonymity of participants. Participant names will not be recorded, as all participants data will be processed and recorded in categories. Hard copies of the surveys (if any) will be held in a locked filing cabinet and soft copies stored in a passworded hard drive. Biographical details and names of businesses will be omitted in the final report to protect participant's identity.

Confidentiality of information provided is subject to legal limitations.

**VI. Signature:**

I have read and understood the information in this form. My questions and concerns have been answered by the researchers, and I have a copy of this consent form. Therefore, I consent to take part in this research project

**Participants Signature:** C.A.N

**Name in Block Capitals:** Manager, Corporate Services

\_\_\_\_\_

**Witness:** \_\_\_\_\_

**16.05.2020**

**Date:** \_\_\_\_\_

## APPENDIX E - (ETHICS AND CONSENT FORM – INTERVIEW 3)



**Griffith College Dublin  
RESEARCH ETHICS COMMITTEE**

### NOTIFICATION FORM FOR LOW-RISK PROJECTS

Application No. *(office use only)*

**Section A: Applicant Details**

<b>PROJECT TITLE:</b>	CORPORATE SOCIAL RESPONSIBILITY AND ITS IMPACT IN DEVELOPING COUNTRIES: THE NIGERIAN PERSPECTIVE
<b>APPLICANT NAME:</b>	OSARETIN SAMUEL EDOSA
<b>SCHOOL/UNIT:</b>	GRIFFITH COLLEGE, DUBLIN
<b>APPLICANT EMAIL:</b>	edosaosaretin@gmail.com
<b><i>If a student applicant, please provide the following additional information:</i></b>	
Programme of Study:	MSc. INTERNATIONAL BUSINESS AND LAW
Supervisor Name:	Sana Khan
Supervisor Email:	sana.khan@griffith.ie

**Section B: Questions**

<b>1. Notification Review is reserved for low-risk social studies that fall under the following classifications. Please indicate your project type below:</b>	
<b>Please mark as appropriate:</b>	
<input checked="" type="checkbox"/>	Anonymous Survey (the topic will not elicit significant difficulties for participants)
<input checked="" type="checkbox"/>	Observation and Interview (with audio or visual recording) of a public setting which will be recorded and destroyed upon completion of the Masters program
<input checked="" type="checkbox"/>	Questioning participants regarding their opinions on products or services
<input type="checkbox"/>	Questioning students about standard educational practices
<input type="checkbox"/>	Study will monitor the impact of participants' daily activities
<input checked="" type="checkbox"/>	Questioning public figures/professionals in their professional capacity regarding their professional activities
<input type="checkbox"/>	Analysis of existing anonymised data which has been provided to the researcher by a third party
<input type="checkbox"/>	Collection of biological samples which are anonymised and do not require invasive techniques ( e.g. hair, nails ).

	Other <i>Please explain:</i>

**2 . Please provide a justification for why your study is considered to be low-risk?**

There is no risk anticipated for this study. It simply seeks to identify the impact within the identified concept and discover new knowledge. It also seeks to fulfil the requirements for the programme of study.

**3 . Please describe how your participants will be recruited?**

Participants will be a sample size of selected Nigerian companies that interface daily with the concept being examined.

**4 . Informing your participants – Plain Language Statement**

*A Plain Language Statement (PLS) should be used in all cases. This is written information in plain language that you will be providing to participants, outlining the nature of their involvement in the project and inviting their participation. The PLS should specifically describe what will be expected of participants, the risks and inconveniences for them, and other information relevant to their involvement. Please note that the language used must reflect the participant age group and corresponding comprehension level – if your participants have different comprehension levels (e.g. both adults and children) then separate forms should be prepared for each group. The PLS can be embedded in an email to which an online survey is attached, or handed/posted to individuals in advance of their consent being sought. **A copy of the PLS should be attached to this application.** See link to sample templates on the website: [http://www4.dcu.ie/research/research\\_ethics/rec\\_forms.shtml](http://www4.dcu.ie/research/research_ethics/rec_forms.shtml)*

*Please confirm whether the following issues have been addressed in your plain language statement for participants:*

	<b>YES or NO</b>
Introductory Statement (PI and researcher names, school, title of the research)	<b>YES</b>
What is this research about?	<b>YES</b>
Why is this research being conducted?	<b>YES</b>
What will happen if the person decides to participate in the research study?	<b>YES</b>
How will their privacy be protected?	<b>YES</b>
How will the data be used and subsequently disposed of?	<b>YES</b>
What are the legal limitations to data confidentiality?	<b>YES</b>
What are the benefits of taking part in the research study (if any)?	<b>YES</b>
What are the risks of taking part in the research study?	<b>YES</b>
Confirmation that participants can change their mind at any stage and withdraw from the study	<b>YES</b>
How will participants find out what happens with the project?	<b>YES</b>
Contact details for further information (including REC contact details)	<b>YES</b>

***If any of these issues are marked NO, please justify their exclusion:***

**5 . Capturing consent – Informed Consent Form**

*In most cases where interviews or focus groups are taking place, an Informed Consent Form is required. This is a n f important document requiring participants to indicate their consent to participate in the study, and give their signature. I r your participants are minors (under 18), it is best practice to provide them with an assent form, while thei parents/guardians will be given the Informed Consent Form. In cases where an anonymous questionnaire is being used it is enough to include a tick box in the questionnaire (underneath the information section for participant), where th e participant can indicate their consent. See link to sample templates on the website [http://www4.dcu.ie/research/research\\_ethics/rec\\_forms.shtml](http://www4.dcu.ie/research/research_ethics/rec_forms.shtml). **A copy of the Informed Consent Form should b e attached to this application** **Note – IF AN INFORMED CONSENT FORM IS NOT BEING USED, THE REASON FOR THIS MUST BE JUSTIFIED***

HERE:

## **Plain Language Statement**

### **I. Introduction to the Research Study**

“Corporate Social Responsibility and its impact in developing countries: The Nigerian Perspective”

University: Graduate Business School, Griffith College Dublin.

Principal Investigator: Dr. Garrett Ryan

Email: [garrett.ryan@griffith.ie](mailto:garrett.ryan@griffith.ie) Tel: +353 1 4163324

### **II. Details of what involvement in the Research Study will require**

This study involves the use of interviews/surveys to gather information from the experience of Nigerian companies. The structured questions will be directed towards the participant’s thoughts on their knowledge of Corporate social responsibility especially as it pertains to Nigeria as a developing country and the experience it has on their business operations through its implementation. It is estimated that the interviews will take no longer than 30 minutes to 1 hour to complete.

### **III. Potential risks to participants from involvement in the Research Study (if greater than that encountered in everyday life)**

I do not anticipate any risk to the participants as a result of their contribution or involvement to this study.

### **IV. Benefits (direct or indirect) to participants from involvement in the Research Study**

The main objective of this research will be to explore in detail how corporate social responsibility is carried out by companies in Nigeria as a developing country and how it is synchronized with the practical framework currently in place. It would help these businesses to understand how CSR can be improved upon and also how they can develop the ideas they have as they interact with people in their host communities

### **V. Advice as to arrangements to be made to protect confidentiality of data, including that confidentiality of information provided is subject to legal limitations**

Every effort will be made to ensure confidentiality/anonymity of participants. Participant names will not be recorded, as all participants data will be processed and recorded in categories. Hard copies of the interviews which will be recorded but kept anonymous will be held in a locked filing cabinet and soft copies stored in a passworded hard drive. Biographical details and names of businesses will be omitted in the final report to protect participant’s identity. Confidentiality of information provided is subject to legal limitations.

### **VI. Advice as to whether or not data is to be destroyed after a minimum period**

Completed interviews/surveys will be deleted and destroyed on the successful completion of the Master's programme.

## **VII. Statement that involvement in the Research Study is voluntary**

Participant's involvement in this study is voluntary. Participants will not be affected in any way should they decide not to take part. Participants who decide to take part may withdraw from the Research Study at any point. There will be no penalty for withdrawing before all stages of the Research Study have been completed.

If participants have concerns about this study and wish to contact an independent person.

Please contact:

Dr Garrett Ryan,

Griffith College Research Ethics Committee

South Circular Road, Dublin 8, Ireland

Mail: [garrett.ryan@griffith.ie](mailto:garrett.ryan@griffith.ie)

Tel: +353 1 4163324

### **Informed Consent Form**

#### **I. Research Study Title**

**“Corporate Social Responsibility and its impact in developing countries: The Nigerian Perspective”**

University: Graduate Business School, Griffith College Dublin.

Principal Investigator: Dr. Garrett Ryan

Email: [garrett.ryan@griffith.ie](mailto:garrett.ryan@griffith.ie) Tel: +353 1 4163324

#### **II. Clarification of the purpose of the research**

The purpose of this research is to study and examine the positive/negative impact of Corporate Social Responsibility in Nigerian companies. It is also to further understand how the impact has affected their business operations since its implementation.

#### **III. Confirmation of particular requirements as highlighted in the Plain Language Statement**

This study involves the completion of a structured interview/survey and seeks to gather information from the experience of Nigerian companies. The structured questions will be directed towards the participant's thoughts on their knowledge of CSR and the experience it has on their business operations since its implementation. It is estimated that the interviews will take no longer than 30 minutes to 1 hour to complete.

Every attempt will be made not to interfere with normal business operations, the interview will not be scheduled at month or quarter end.

Participant – please complete the following (Circle Yes or No for each question)

I have read the Plain Language Statement (or had it read to me) Yes/No

I understand the information provided Yes/No  
I have had an opportunity to ask questions and discuss this study Yes/No  
I have received satisfactory answers to all my questions Yes/No  
I am aware that my interview will be audiotaped Yes/No

**IV. Confirmation that involvement in the Research Study is voluntary**

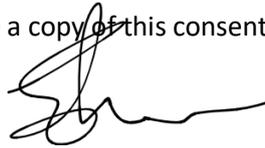
Participant's involvement in this study is voluntary. Participants will not be affected in any way should they decide not to take part. Participants who decide to take part may withdraw from the Research Study at any point. There will be no penalty for withdrawing before all stages of the Research Study have been completed.

**V. Advice as to arrangements to be made to protect confidentiality of data, including that confidentiality of information provided is subject to legal limitations**

Every effort will be made to ensure confidentiality/anonymity of participants. Participant names will not be recorded, as all participants data will be processed and recorded in categories. Hard copies of the surveys (if any) will be held in a locked filing cabinet and soft copies stored in a passworded hard drive. Biographical details and names of businesses will be omitted in the final report to protect participant's identity. Confidentiality of information provided is subject to legal limitations.

**VI. Signature:**

I have read and understood the information in this form. My questions and concerns have been answered by the researchers, and I have a copy of this consent form. Therefore, I consent to take part in this research project



**Signature:**

**Name in Block Capitals:** Elkanah Chawai

**Witness:** Clive Omoniyi

18 May 2020 **Date:**