Handelshögskolan
VID GÖTEBORGS UNIVERSITET

Management and Organisation

Corporate Social Responsibility from a Nigerian perspective

Master Thesis
Spring Term 2007

Author: Åsa Helg
591013
Supervisor: Gill Widell

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Abstract

Corporate Social Responsibility (CSR), the set of standards to which a company subscribes in order to make its impact on society, has the potential to contribute to sustainable development and poverty reduction in the world. What can be questioned though is if the Corporate Social Responsibility models developed in the West are the best suited for CSR implementation in all parts of the world. Today there is knowledge that western institutional and management models exported to other regions of the world are not always very successful (Wohlgemuth, Carlsson & Kifle ed, 1998).

Research also indicates that the understanding and practice of CSR is socio-culturally framed (Amaeshi, Adi, Ogbechie & Amao, 2006). Despite this knowledge, surprisingly very little of mainstream literature and research focus on how other regions than regions from the West embed the CSR agenda. This thesis therefore, takes its focus on Africa in general, and on Nigeria specifically.

The purpose of this thesis is to investigate and analyse the concept of CSR from a Nigerian perspective to form a baseline for further research. The purpose is to examine how Nigerian organisations view their role and part in reaching sustainable growth and development in Nigeria, and to find out what the learning experiences are. The primary data has been collected through a field study, including personal interviews and dialogues with a number of Nigerian organisations.

The field study shows that CSR as a concept is relatively new in Nigeria and started off as a response by multinationals to remedy the effects of their extraction activities on the local communities. CSR from a Nigerian perspective can be viewed as two-fold. Firstly, there is the recent development of formal CSR practices mainly driven by MNEs and large national companies. These initiatives are mainly philanthropic with practices and understanding to a large extent "imported" from the West.

Secondly, many of the respondents in the field study manifest the existence of informal CSR practices that are linked to cultural Nigerian traits, mostly found in Sees in the formal and informal sector of Nigeria. Traditional values such as people/employees being treated as ends in them, as well as values like sharing and consensus are still strongly manifested in business life in Nigeria.

While many pre-colonial systems of organising have ethics and values embedded and which are loosely in usage today they have not been consciously evolved in Nigeria so that the capacity to benchmark them is still at very early stages. Therefore, I recommend further research exploring the formal and informal CSR practices within the SME sector in Nigeria. The results can be used to promote a dialogue between multinational/large companies and Sees to share experiences and learning's with the purpose of creating a CSR framework that can be embraced by all stakeholders.

Acknowledgements

First of all, I would like to give special thankfulness to Adewale Ajadi at Equality Foundation, UK and Nigeria, who opened my eyes to a new world and who made this journey of explorations possible.

I would also like to thank Peter Ebola at Wagoner, Lagos, who arranged all the interviews and guided me during my stay in Nigeria.

Also a special thankfulness to Gill Widely, who has not only supervised and supported my work, but who has also shown a deep and sincere insight and interest in the CSR topic.

I am also obliged to each of the interviewees and all the people I met in Nigeria for their hospitality, co-operation and time.

1. Introduction

The aim of this chapter is to provide background, purpose of the study and research problems. Further, outline of thesis, and limitations of study are presented in this chapter.

1.1. Background

Since the late 1980´s, there are many who have explored the effects of globalisation and global capitalism. In the beginning most people viewed the system as the best system with regard to contributing to wealth creation. But in the mid 1990´s, the failures of the system, like the huge income gaps between nations, were beginning to become obvious.

The debate has been concerned with the need for a strong and moral ecology which reflects the wider social and cultural mores of society. For this ecology to be developed there is a need for support, not only from governments, but from all stakeholders, not the least from the private business sector.

Dunning (2003) urges the development of what he names a Responsible Global Capitalism that should not be considered as an end in itself, but as a means of social transformation of societies to create a better life for its citizens. According to Dunning no single religion or philosophy can force its unique values and standards upon others but each religion or philosophy can contribute to a sustainable moral ecology.

In this transformation process it is difficult not to consider the private business sector as one of the main stakeholders in transforming and improving society.

The Bali Roundtable on developing countries in 2002 recognised the business sector as a primary driver of economic development and the World Summit for Sustainability identified business involvement as critical in alleviating poverty and achieving sustainable development (www.un.org).

Corporate Social Responsibility (CSR), the set of standards to which a company subscribes in order to make its impact on society, has the potential to make positive contributions to the development of society and businesses. More and more organisations are beginning to see the benefits from setting up strategic CSR agendas. The CSR movement is spreading over the world and in recent years a large number of methods and frameworks have been developed, the majority being developed in the West. This thesis, though, will take its focus on Africa in general, and on Nigeria specifically. The purpose is to investigate and analyse the concept of CSR from a Nigerian perspective.

A number of studies indicate that the understanding and practice of CSR is socio-culturally framed (Amaeshi, Adi, Ogbechie & Amao, 2006). Despite this fact, research on management and CSR in Africa is relatively scarce and to a large extent based on a developing-developed world paradigm (Jackson, 2004).

With regard to Nigeria, studies on CSR do exist, but it seems like most of these studies have focused mainly on multinational companies and less neither on indigenous companies nor on the regional contexts in which the companies operate (Amaeshi, Adi, Ogbechie & Amao, 2006).

Lately, the failures of institutions in Africa have been debated. What is important to remember in this debate is that most African countries inherited a model of strong and centralised state with the main purpose to uphold law and collect taxes. This system served well its original purpose of preserving law and enforcing taxation but it was not particularly well suited to the needs of post independence Africa (Dia, 1996).

Today there is a growing understanding, that western institutional and management models exported to other regions of the world are not always very successful (Wohlgemuth, Carlsson & Kifle ed, 1998).

According to the study, "African management in the 1990´s and beyond" (Dia, 2006), conducted by the World Bank, the institutional failures in Africa are primarily due to no or weak links between the western institutions and institutions with their roots in the history and culture of the country.

Since the exported models have not reflected the values of society, they have not created engagement and ownership amongst the people. Africa needs institutions that are connected to local culture and tradition, but that are also open to new thinking and recent research supports this need for co-existence (Wohlgemuth, Carlsson & Kifle ed, 1998).

It appears logical that the problem of transferring Western models, without the models being linked to local culture and tradition, most probably apply to Corporate Social Responsibility models as well.

Further, there are more and more authors beginning to explore the complexities of CSR. McIntosh (2003) writes about how complexity theory explains, in the natural sciences, the inexplicability of certain observed phenomena and how to understand single residents as parts of the whole. McIntosh refers to the complexity of most CSR situations and how complexity theory can be of support within the CSR context.

McIntosh further claims that one problem for the Corporate Social Responsibility movement is about its efforts to develop instruments that can measure the results of Corporate Social Responsibility. He believes these systems are moving towards a universality that makes it difficult to measure unpredictability. Mcintosh also proposes a practical methodology for managers, a framework that will be based on what South Africa social philosopher and activist Mark Swilling has called "culture of humanity".

Swilling wants to find greater co-operation between the sciences and the humanities, and wants to use the complexity approach because of the humanistic issues of ethics in theory and practice.

This study has as its entry point CSR from a Nigerian perspective. Nigeria has a long experience of managing cultural diversity and multiple stakeholders and its citizens and business leaders have to manage cross cultural dynamics on a daily basis. There ought to be lessons and experiences drawn from good practice in Nigeria that can contribute, not only to managing in Africa but to managing throughout the world.

1.2 Purpose of the study and research problems

The purpose of the thesis is to investigate and analyse the concept of CSR from a Nigerian perspective.

As mentioned in the previous chapter, the concept of Corporate Social Responsible can make a positive contribution to the development of society and businesses. But the question is if we will succeed when focusing on universal CSR approaches. Is it possible that our current approach to CSR is too simplistic and how can CSR methods and practices be developed that assure that the relevant stakeholders fully integrate the CSR principles?

It also has to be recognized that the global community is changing. One consequence of globalization is for example the reduced dominance of American corporations in the world markets. In 1963, 67 of the worlds largest industrial corporations were US based. In 2001, only 38 American companies were on the top 100 list (House, Hanges, Javidan, Dorman & Gupta, 2004).

Some predictions suggest that in the next two decades global players are emerging, such as China and India, together with others. The report "Corporate Social Responsibility at a Crossroads" (Ward & Smith, 2006) informs of the growing economic and political significance of Brazil, Russia, India and China and its effect on the future of CSR. The report acknowledges the longer-term impacts of China´s participation in the global economy and its implications for standards of social responsibility.

The purpose of this study is primarily to gain a first understanding of CSR from a Nigerian perspective to form a baseline for further research. The aim is to examine how Nigerian organisations view their role and part in reaching sustainable growth and development in Nigeria, and to find out what the learning experiences are that can be used, not only by multinational companies operating in Nigeria but by management globally.

Since the existence of literature and research on CSR from an African/Nigerian perspective is limited and since most previous research has been analysed from a western perspective it challenges the objective of examining CSR from a Nigerian perspective. Being a Swedish researcher with a western perspective might limit understanding as well as analysis. The research requires an open mind and understanding when performing the interviews and conducting the analysis.

To fulfil the purpose and to create a guideline for the research I have defined the main problem as:

Main problem
What can be learnt from Nigeria in the continuous improvement journey of CSR worldwide?

Management literature on CSR is progressing but surprisingly very little of mainstream literature and research focus on how other regions than regions from the west, embed the CSR agenda. The reason for choosing Nigeria for this study is, amongst other reasons, that Nigeria is the most populous black-country in the world and a country with enormous influence in Africa as well as in the global market. Further Nigeria is a concatenation of tribes, cultures, languages and religions. Despite its size, population and importance not only within Africa, but also as a major oil producer in the world, it does not appear in many wide-scale cross-cultural studies (Jackson, 2004).

Nigeria sits at the crossroads of the 21st century, committed to redefine itself as a destination for investment, tourism and the African renaissance. In spite of the entrepreneurship of its citizens and sitting on immense oil reserves, it continues to be perceived as a source and destination for base business morals and corrupt behaviour.

Research problem 1
What is the understanding and reason for CSR in Nigerian organisations?

The drivers for CSR in the West are to be found within areas such as increased brand value, greater access to finance, a healthier and safer workforce, stronger risk management and corporate governance, motivated people, customer loyalty, enhanced confidence and trust of stakeholders as well as enhanced public image.

These drivers may not necessarily be applicable to Nigerian companies. Most indigenous companies in Nigeria are Sees, privately held, family owned and operated. Local consumer and civil society pressures are almost non-existent and law enforcement mechanisms are weak (Amaeshi, Adi, Ogbechie & Amao, 2006).

Further, the survey "Corporate Social Responsibility Monitor: Global Public Opinion on the Changing Role of Companies" (http://www.bsdglobal.com) of 20.000 people in 20 countries offers an insight into the way consumers, and societies at large, perceive the social and environmental responsibilities of business. The study identified the aspects of corporate practice that matter most to the general public and also revealed differences in priorities between different regions in the world. Nigeria was one of the countries included in the study and the study showed that Nigeria together with India and Russia seemed to be the least socially demanding markets.

This study will examine what the main drivers in Nigeria are.

Research problem 2
How do Nigerian companies implement CSR?

There are numerous ways of implementing CSR in an organisation. CSR practices can address environmental issues, social issues or both. The implementation can be done by integrating CSR in the business or it can be run as a project. Sometimes there are CSR strategies and policies framing the CSR agenda, sometimes there are not.

According to World Business Council for Sustainable Development (Löhman & Steinholtz, 2003) an active CSR work might include areas such as:

- The management of the organisation clearly declares its views and obligations towards the society and its stakeholders
- The organisation develops and implements clear policies
- The organisation has rules for purchasing, including social and environmental concerns
- The organisation reduces its "ecological footprints", both in production and in the process of production
- The organisation has objectives with regard to environmental and social concerns
- The organisation shows an active engagement with regard to the development of its local society
- Consumers are educated in how products ought to be used
- The organisation informs about all its different business areas in a transparent manner

This study will examine how Nigerian organisations implement CSR.

Research problem 3
What are the learning experiences and solutions for the future with regard to business participation in creating a sustainable society?

For most businesses operating in Nigeria whether small or large, local or national, the transaction cost of operating is often unpredictable. At the heart of this difficulty is the obvious problem of lack of infrastructure as well as the not so obvious problem of operating in a low trust economy. For many businesses the cost of paying upfront on cash flow or delayed payment; the difficulty of investing in people development; the challenge of high volume cash transactions are all part of a severely eroded social capital.

At the core of this issue is the role of business partnership with government and others to exemplify and model behaviours that restore optimism and improves trust. The challenges that face a business in Nigeria are unique because Corporate Social Responsibility can probably not be optional in such a climate. In a country where the social, health, education and environmental needs are so prevalent, where government resources are so stretched, where everyday people live on the breadline, business any other way is not only unethical, it is most probably not sustainable.

Despite the fact that the concept of CSR is relatively new in Nigeria, this study will try to examine what the learning experiences are so far and what will be needed for the future.

1.3 Outline of thesis

The aim of this chapter is to give a short description of the different chapters in the thesis to provide an overall picture and to facilitate the reading. The design of the thesis is outlined in the figure below.

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1. Introduction

The aim of this chapter is to provide background, purpose of the study and research
Problems. Further, outline of thesis, and limitations of study are presented in this chapter.

2. Brief introduction to Nigeria

This chapter serves as an introduction to Nigeria presenting the society in which
Nigerian companies exist. The information is principally aimed at those readers who have a
Small knowledge of Nigeria and its society.

3. Theoretical Framework

The aim of this chapter is to provide a theoretical framework by providing information on
The history and development of CSR from a Western and from a Nigerian perspective.
This chapter links the theoretical findings to the empirical study.

4. Methodology

This chapter describes the methodology used in the research process as well as the validity
And reliability of results. The empirical research has been conformed by interviews information
And information from dialogues.

5. Empirical findings

This chapter presents the results of the empirical study.

6. Analysis

In this chapter, the empirical findings are analysed and linked to the research questions.

7. Overall conclusions

In this chapter the overall conclusions of the thesis are presented.

8. Recommended further research

Suggestions for further studies within this area are presented in this last chapter

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Figure 1.1: Outline of thesis (*Own elaboration*)

1.4 Limitations

The purpose of this study has not been to examine how Western CSR models can be adapted to a Nigerian context or whether these models have failed or succeeded in Nigeria. The purpose of this study has primarily been to gain a first understanding of CSR from a Nigerian perspective to form a baseline for further research.

Due to limited time in Nigeria and the choice of using interviews and dialogues as method, this research does not include an extensive benchmark of CSR practices in Nigeria, but is restricted to a few organisations situated in Lagos, Nigeria.

An option had been to use the method of questionnaire to reach a larger number of organisations in Nigeria but according to our contact persons in Nigeria the response rate would probably had been very low since it is difficult to gain access to Nigerian organisations without previous personal contacts and an existing platform in Nigeria. Other researchers have also evidenced the difficulty of getting hold of people given the distance, why they have had to leverage on social networks to overcome this barrier (Amaeshi, Adi, Ogbechie & Amao, 2006).

Therefore I can not claim to present a fully representative picture of CSR from a Nigerian perspective but this has not been the purpose of the research. The purpose of this study is primarily to gain a first understanding of CSR from a Nigerian perspective to form a baseline for further research.

2. Brief introduction to Nigeria

This chapter serves as an introduction to Nigeria presenting some general facts about the country, as well as the business framework. in Nigeria.

To be able to explore the CSR agenda in Nigeria it can be useful to get some information about Nigeria as a nation and the business framework within which the Nigerian organisations exist and operate.

2.1 General information

Nigeria, officially the Federal Republic of Nigeria, came into being in 1960 when Nigeria declared its independence from the British and at present consists of 36 states and the federal capital territory. Nigeria re-achieved democracy in 1999 after a sixteen-year interruption by a series of military dictators. The United Nation estimates that the population in 2004 was at 131.530.000. By the United Nation projection, Nigeria will be one of the countries in the world that will account for most of the world´s total population increase by 2050. Nigeria has more than 250 ethnic groups with varying languages and customs. The largest ethnic groups are the Hausa, Fulani, Yoruba, Igbo, Ijaw, Kanuri, Ibibio and Tiv. There are a total of 500 languages spoken in Nigeria (http://en.wikipedia.com).

More than two-thirds of the Nigerian people are poor, despite living in a country with vast potential wealth. In 1980 an estimated 27 percent of Nigerians lived in poverty. By 1990, 70 percent of the population had an income less than one dollar a day (Nigerian National Planning Commission, 2004).

Lately, Nigeria has made progress thanks to its home-grown economic reform program over the last few years. For example, Nigeria has paid off its multi-billion dollar Paris Club debt, by becoming the first African nation to settle it debts to its official lenders. Economic growth accelerated to almost 7 percent in 2005, driven by strong growth in the country´s non-oil sector. The agricultural sector alone, which accounts for more than half of non-oil GDP is key for employment, grew by 7 percent and inflation is now at 11 percent, down from 28 percent in 2005 (http://www.imf.org).

2.2 Business Framework

In this section I will present the business framework in Nigeria since it needs to be taken into account when later analyzing the CSR framework from a Nigerian perspective.

Nigeria is the second largest economy in Sub-Sahara after South Africa. Until the 1970´s the Nigerian economy was based on agricultural and trading activities. Since then, it has become heavily dependent on earnings from oil and this sector accounts for over 90 percent of export earnings. The four key segments of the economy are: oil-related activities, the public sector, the organized private sector and the informal sector. The Nigerian economy is largely dependent on its oil sector which supplies 95 percent of its foreign exchange earnings. Oil exports accounts for the vast majority of total exports and even the public sector is to a great extent depending on oil revenues. Manufacturing on the other hand accounts for just a very small proportion. While some sectors, such as telecommunications, have enjoyed very rapid growth, others have contracted (http://bpe.dev.bsh-bg.com).

The industry and manufacturing sector in Nigeria can be classified into four groups, namely: multinational, national, regional and local. Apart from the multinational companies, many of the other actors have disappeared in the last two decades due to unpredictable government policies, lack of basic raw materials, most of which are imported (http://bpe.dev.bsh-bg.com).

Today the Nigerian industrial and manufacturing sector accounts for less than ten percent of Nigeria´s GDP, with manufacturing capacity utilisation remaining below 35 percent for the most part of the last decade. Further the exploitation of solid minerals accounts for only about 0.3 percent of Nigeria´s GDP in spite of considerable abundance of precious, semi-precious and industrial mineral deposits. Worth mentioning is that Nigeria imports such minerals as salt and iron ore, which could be exploited commercially in Nigeria (http://bpe.dev.bsh-bg.com).

The prospects of manufacturing in Nigeria is bright though given its market size of over 120 million people, rich mineral and other resources, the size of the West African market and cheap and abundant labour.

Since the 1970´s Nigeria lost international market shares even in its traditional, agricultural exports. This sector consists primarily of small-holder subsistence farmers. In the 1960´s primary agricultural exports accounted for an average of 62 percent of total export earnings. Output from the sector has however been extremely erratic in the last three and a half decades with fundamental problems. Despite this, agriculture today employs more than 2/3 of the population and accounts for one-third of GDP (http://bpe.dev.bsh-bg.com).

In most developing countries, including Nigeria, there is an increased awareness of the important functions of small and micro enterprises in the urban and rural informal economy in terms of supply and employment creation. In Africa the informal sector is so large it is more like a parallel economy. On average the informal economy in Africa is estimated to have been 42 percent in 1999/2000 with Nigeria at a high end with 59.4 percent of GDP (http://rru.worldbank.org)

The Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) estimates that the informal sector engages over 80 percent of the entire population in Nigeria. (http://www.thenigeriabusiness.com) while other statistics estimate that the informal sector contributes to as much as 90 percent of new job creation. With as much as half the working population unemployed, the informal sector is often the only option for individuals seeking an income (http://goliath.ecnext.com). The critical point is that informal sector is not captured in GDP figures.

Women in Nigeria have less access to formal education and therefore have low participation in the formal sector. In addition, they have limited access to other resources such as credit and technology. Therefore, even within the informal sector they are often confined to micro enterprise including trading and technology-related occupations, such as dressmaking, hairdressing, food milling and small-scale manufacturing (Ogbu, Oyeyinka, Mlawa, Ogbu & Ovelaran-Oyeyinka, 1995).

There are several fundamental problems facing all businesses in Nigeria – both domestic and foreign – including weaknesses in infrastructure provision, a lack of personal and property security and poor governance. The power sector is a critical infrastructure needed for the economic and social development. The electricity network in Nigeria has been characterized by constant system collapses as a result of low generating capacity by the few generating stations presently in service.

In recent years Nigeria has taken important steps to promote the private sector role in the country´s economic and social development. The government has acted to reorient economic policy, stimulate non-oil SME development, promote foreign investment, reform the financial architecture and combat corruption. Nigeria of today has a strong potential for poverty-reducing growth and while progress has been made much remains to be done.

Despite its tremendous oil wealth and competitive potential, Nigeria this year recorded a very steep fall in its competitiveness ranking only 101st worldwide, down 18 places from 2005. By contrast, the country did better on innovation improving its position compared to 2005 by 12 places by raising its rankings for company spending on R&D and university/industry research collaboration (http://www.weforum.org).

2.3 Summary brief introduction to Nigeria

Despite being a country with vast resources and potential wealth, the majority of the population of Nigeria is living in poverty. The Nigerian industry is dominated by the oil and gas sector, while many other industrial sectors including agriculture, have been neglected for many years. SMEs constitute a large part of businesses in Nigeria and the informal sector is estimated to engage as much as over 80 percent of the entire population. There are several problems facing all businesses in Nigeria, independent of being SMEs or MNEs. Lack of infrastructure provision, poor governance and lack of property security are examples of problems facing businesses in Nigeria. Lately though, Nigeria has made progress thanks to its home-grown economic reform program which has resulted in economic growth, reduced inflation and elimination of foreign debts.

3. Theoretical Framework

The aim of this chapter is to provide a theoretical framework by providing information on CSR from a Western perspective, as well as information on CSR from a Nigerian perspective.

3.1 Corporate Social Responsibility from a Western perspective

The aim of this chapter is to provide a theoretical framework by providing information on definition, drivers and development of the concept Corporate Social Responsibility.

3.1.1 The definitions of Corporate Social Responsibility in the West

There are a myriad of definitions of CSR, each valuable in their own right, defined to fit the organisation in question. The majority of definitions integrate the three dimensions: economic, environmental and social aspects into the definition, what is usually called the triple bottom line. I have in this thesis, as for my own understanding, defined CSR according to the triple bottom line with the purpose of not narrowing the definition.

In the next section I will present some different definitions outlined by different authors and organisations.

3.1.1.1 Carroll´s Pyramid of Corporate Social Responsibility

One of the most used and quoted model is Carroll´s (1991) Pyramid of Corporate Social Responsibility. In indicates that CSR constitutes of four kinds of social responsibilities; economic, legal, ethical and philanthropic.

Carroll considers CSR to be framed in such a way that the entire range of business responsibilities are embraced. Carroll suggests that CSR consists of four social responsibilities; economic, legal, ethical and philanthropic. These four responsibilities can be illustrated as a pyramid.

The economic component is about the responsibility to profit and this responsibility serves as the base for the other components of the pyramid. With regard to the legal aspect, society expects organisations to comply with the laws and regulations.

Ethical responsibilities are about how society expects organisations to embrace values and norms even if the values and norms might constitute a higher standard of performance than required by law.

Philanthropic responsibilities are those actions that society expect for a company to be a good corporate citizen

Be a good corporate citizen

Be ethical

Obey the law

Be profitable

Philanthropic Responsibilities

Ethical Responsibilities

Legal Responsibilities

Economic Responsibilities
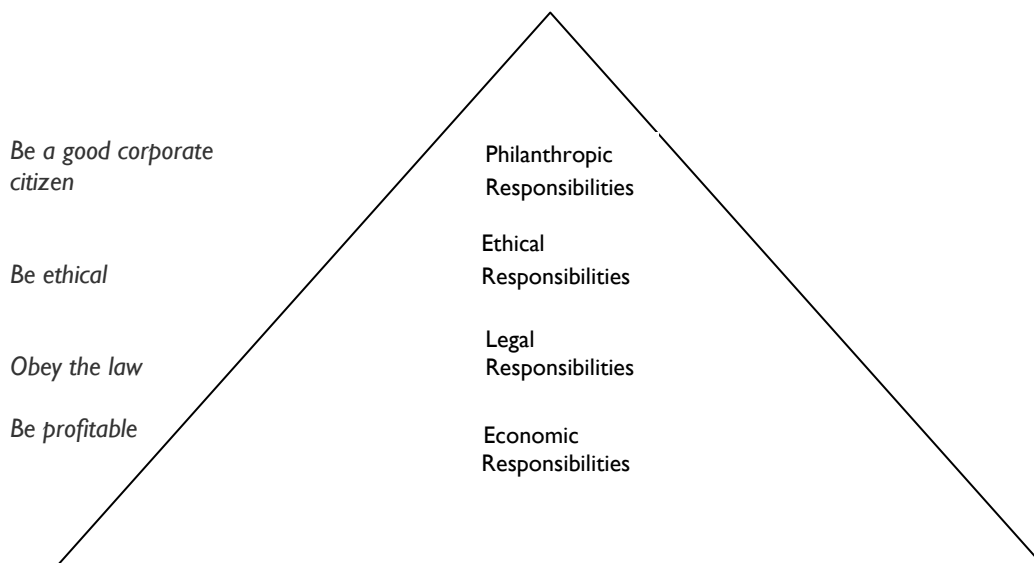
Figure 3.1: The pyramid of Corporate Social Responsibility *(Carroll, 1991with modification)*

The pyramid illustrates the four components of CSR with economic performance as the basic block. Next is the responsibility to be ethical. At its most fundamental level this is the obligation to do what is right and to avoid harming stakeholders. Finally business is expected to be a good corporate citizen. This is embedded in the philanthropic responsibility, where in business is expected to contribute financial and human resources to the community and to improve the quality of life.

3.1.1.2 `Implicit´ versus `Explicit´ Corporate Social Responsibility

Matten & Moon (2004) presents a conceptual framework for understanding CSR, the `implicit´ versus the `explicit´ CSR.

`Explicit´ CSR is about corporate policies with the objective of being responsible for what interest society. `Explicit´ CSR can for example be voluntary, self-interest driven CSR policies and strategies.

`Implicit´ CSR is a country´s formal and informal institutions that give organisations an agreed share of responsibility for society´s interests and concerns. `Implicit´ CSR are values, norms and rules which result in requirements for corporations to address areas that stakeholders consider important. Business associations or individual organisations are often directly involved in the definition and legitimisation of these social responsibility requirements.

3.1.1.3 The three components of sustainability – The triple bottom line

"*Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs*"

World Commission on Environment and Development, 1987

The triple bottom line is considering that companies do no only have one objective, profitability, but that they also have objectives of adding environmental and social value to society (Crane & Matten, 2004).

The concept of sustainability is generally regarded as having emerged from the environmental perspective. Sustainability in the environmental perspective is about how to manage physical resources so that they are conserved for the future.

Economic sustainability is about the economic performance of the organisation itself. A broader concept of economic sustainability includes the company´s impact on the economic framework in which it is embedded.

The development of the social perspective has not developed as fast as the environmental and economic perspectives. The key issue in the social perspective on sustainability is that of social justice.

3.1.1.4 The EU definition

The EU´s Green paper on CSR defines CSR as a "*concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*" (Green Paper Promoting a European Framework for Corporate Social Responsibility, 2001).

3.1.1.5 The EFQM definition

The European Foundation for Quality Management (EFQM) is a membership based not for profit organisation, created in 1988 by fourteen leading European businesses with a mission to be the driving force for sustainable excellence.

EFQM defines CSR as follows, "*CSR refers to a whole range of fundamentals that organisations are expected to acknowledge and to reflect in their actions. It includes – among other things- respecting human rights, fair treatment of the workforce, customers and suppliers, being good corporate citizens of the communities in which they operate and conservation of the natural environment. These fundamentals are seen as not only morally and ethically desirable ends in themselves and as part of the organisation´s philosophy, but also as key drivers in ensuring that society will allow the organisation to survive in the long term, as society benefits from the organisation´s activities and behaviour*" (The EFQM Framework for Social Responsibility, 2004).

EFQM presents some common characteristics for CSR which are:

- Meeting the need of current stakeholders without compromising the ability of future generations to meet their own demand
- Adopting CSR voluntarily, rather than as legal requirement, because it is seen to be in the long-term interests of the organisation
- Integrating social, environmental and economic policies in day-to-day business
- Accepting CSR as a core activity that is embedded into an organisation´s management strategy

Figure 3.2 illustrates the key dimensions of CSR according to EFQM – social, environmental and economic – and how they link and also overlap. These three dimensions are consistent with the three dimensions of the Triple Bottom Line: people, planet and profit.
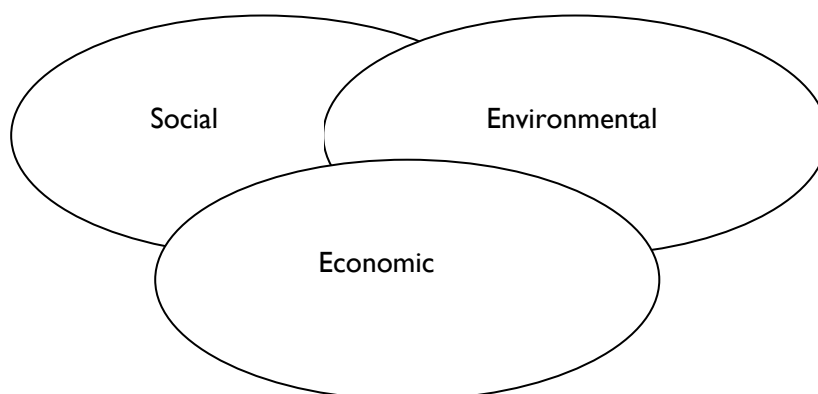
Figure 3.2: The three dimensions of CSR *(EFQM, 2004 with modification)*

Examples of areas particular to each dimension are:

Economic responsibility: integrity, corporate governance, economic development of the community, transparency, prevention of bribery and corruption, payments to national and local authorities, use of local suppliers, hiring local labour and similar.

Social Responsibility: human rights, labour rights, training and developing local labour, contributing expertise to community programs and similar.

Environmental responsibility: precautionary approaches to prevent or minimise adverse impacts, support for initiatives promoting greater environmental responsibility, developing and diffusing environmentally friendly technologies and similar.

3.1.1.6 A three dimension definition

Löhman & Steinholtz (2004) view the CSR concept as a combination of three separate agendas, namely Sustainability, Corporate Accountability and Corporate Governance.

Sustainability derives from the United Nation meeting in Rio de Janeiro in 1992 and the Agenda 21. The definition means how we address and balance the social, economic and environmental areas in the world so that our long term survival is not threatened.

Corporate Accountability focuses on the credibility of the organisation and is used in situations where discussions are held about the ability of the organisation to manage.

Corporate Governance is used in the discussion about how an organisation is being run. It deals with transparency, and in the long run, trustworthiness.

3.1.2 The drivers for Corporate Social Responsibility in the West

In the following section I will give examples of CSR business drivers expressed in literature and research.

According to Löhman & Steinholtz (2004) the customer is the main CSR driver for the companies. The requirements from the customers today are strong and the increased competition has driven companies towards the creation of new values. The companies must now understand their roles in society and more and more consumers require that companies have responsible products and principles that are of value for the consumer.

An American study, "the Cone Corporate Citizenship Study 2002" (http://www.coneinc.com) showed an immense increase in Americans' expectations of companies' social role. After September 11th, more Americans than ever said they were making investment-, purchasing- and employment decisions to reward companies that support community needs.

This trend seems to have been spurred by scandals in the business community as the Enron collapse and the WorldCom financial situation. According to the above study, 89 percent of Americans said it is more important than ever for companies to be socially responsible.

According to a follow-up study, the "Cone Corporation Citizenship Study 2004" (http://www.coneinc.com) a company's negative corporate citizenship practices may have the following consequences:

- Consider switching to another company's products or services (90 percent)
- Speak out against that company among my family and friends (81 percent)
- Consider selling my investment in that company's stock (80 percent)
- Refuse to invest in that company's stock (80 percent)
- Refuse to work at that company (75 percent)
- Boycott that company's products or services (73 percent)
- Be less loyal to my job at that company (67 percent)

According to a European study "European Survey on Consumers Attitudes towards Corporate Social Responsibility" (http://www.csreurope.org) 70 percent of European consumers say that a company's commitment to social responsibility is important when buying a product or service and 44 percent of the consumers are willing to pay more for environmentally and socially responsible products. The majority of European citizens believe that industry and commerce do not pay enough attention to their responsibilities.

In the Master Thesis "Why and how Corporate Social Responsibility" (Loimi, 2002), the influencing drivers are divided between internal and external drivers. This study identifies a number of external drivers namely globalisation, environmental problems facing the earth, the international initiatives taken by the business community to address sustainability, political actions in governments playing a significant role in complementary initiatives regarding sustainability management guidelines, and pressures from the investment community as well as from NGOs (non governmental organisations). The internal drivers identified in the study are risk management and brand value, revenues and costs, pressure from employees and customers, and finally competitive advantage.

External "Pushers"	Strategic " Motivations"
Globalisation Environment International Initiatives Political NGO´s and Media Investment Community	Risk Management Revenues and Costs Employees Customers Competitive Advantage

Figure 3.3: Drivers of Corporate Social Responsibility *(Loimi A-M, 2002 with modification)*

In "Making globalization good, the moral challenges of global capitalism", Davies explores how (2003) corporate responsibility has emerged in response to one or a combination of five forces.

- The push of top-down compliance such as reporting requirements or government regulations which introduce a compulsory approach on top of which good companies will tend to innovate.
- The working of markets where customers, employees, or capital markets exert some form of preference or pressure.
- The "reputation pull" where companies are motivated to behave well to promote and safeguard their reputation, or ability to attract investment.
- Ethics, in the form of values of business founders or leaders, codes of practice, or individual judgements.
- The impact of shock and crisis as for example scandals

The membership organisation, EFQM (The EFQM Framework for Corporate Social Responsibility, 2004) presents a number of direct benefits for the organisations:

- Increased brand value
- Greater access to finance
- A healthier and safer workforce
- Stronger risk management and corporate governance
- Motivated people
- Customer loyalty
- Enhanced confidence and trust of stakeholders
- An enhanced public image

A variety of stakeholders have been involved in framing the CSR agenda in the West such as NGOs, consultants, researchers, governments and similar. Apart from realizing that there are different ways to frame the business benefits from working with CSR it is also important to recognize that the different factors are often interrelated.

3.1.3 The history and development of Corporate Social Responsibility in the West

CSR may be viewed as a relatively new concept, but some of its practices can be traced back in history. Chryssides and Kaler (1993) describes how the Roman Catholic Church, particularly in the Medieval period, defined pieces of can law which prescribed what was legitimate behaviour in different fields of the business world. The Law of Moses prevented reapers from harvesting all crops, since they should leave some for the poor. Servants were entitled to their Sabbath rest day, just like their masters. There was to be an amnesty period every fifty years in which all debts were cancelled, what was called the Year of the Jubilees.

The first books on CSR were published in the 1930´s with one of the most influential being the "Social Responsibilities of the Businessman" by Howard. R. Bowen in 1953 (Windell, 2006). It could be said that the actual concept of CSR in the West has its beginning in 1948, after World War 2, when the United Nations created the Human Rights Declaration. This doctrine was followed by the ILO Declaration on Fundamental Principals and Rights at Work in 1972.

In "Making Globalization good, the moral challenges of global capitalism", Davies (2003) describes how the concept of CSR emerged first in the 1960´s among internationalizing companies from America and those involved in former colonial states in Africa and Asia. The companies emerged in stakeholder dialogues to justify their presence in new markets, but also as a response to the American civil rights movements in the 1960´s and 1970s.

A number of writers in the last quarter of a century recognised that the activities of organisations have an effect on the external environment. The authors suggested that companies should be accountable not only to their shareholders but also to other stakeholders. These concerns first appeared in the 1970s and were for example stated by Ackerman in 1975 who argued that companies were realizing the need to adapt to a new social climate of community responsibilities, but that the focus on financial results prevented them from social responsiveness. The rights of all stakeholders have to a great extent been a relatively new phenomenon (Crowther & Rayman-Bacchus, 2004).

There have also been arguments against the concept of CSR. Milton Friedman debated against CSR in New York Times Magazine in 1970, where he was quoted "*there is only one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as its stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud*" (Windell, 2006).

The CSR movement initially had a strong focus on environmental issues. The first UN global environment summit was held in Stockholm in 1972. The Earth Summit in Rio de Janeiro in 1992 marked a start for a changing business approach when business community made efforts to contribute to the dialogue on environmental, economic and social issues by establishing the Business Council for Sustainable Development (BCSD).

In his speech at the World Economic Forum in Davos in January 1999, Kofi Annan, UN Secretary General, challenged businesses and countries to adopt universally agreed upon values in the areas of human rights, labour standards and environmental protection. This was the start of the network Global Compact for the 21st Century. In July 2000 The Global Compact initiative was launched in Johannesburg. The claims it makes on the global economic system are threefold:

- The respect of, and support for, human rights
- The elimination of all forms of forced child labour
- The response to ecological challenges.

The European Union is concerned with Corporate Social Responsibility since CSR is considered to positively contribute to the strategic goal decided in Lisbon 2000: "*to become the most competitive and dynamic knowledge-based economy in the world, capable of sustainable economic growth with more and better jobs and greater social cohesion*". A Green Paper on Corporate Social Responsibility was developed with the aim to launch a wide debate on how the European Union could promote Social Responsibility at both the European and international level (Green Paper Promoting a European framework for Corporate Social Responsibility, 2001).

In 2006, 14 of the 25 European countries claimed that they had been actively engaged in promoting CSR in their respective countries and 16 governments claimed that they had established business incentives in the area of CSR. Despite this lawmaking in the area of CSR is not very well developed in Europe but some efforts have been made. For example, Belgium, Germany, Sweden and UK have regulated their national pensions funds to include social, ethical and environmental concerns and the number of funds with these concerns have increased from 54 to 354 in Europe between 1990 and 2004 (Windell, 2006).

In between the events mentioned above, a number of frameworks, guidelines and code of conducts have been developed. To show the diversity of initiatives some of the main initiatives are presented in appendix 1.

When we talk about the CSR development in the West it is important not to forget the differences between various nations and regions. Not even Europe can be treated as one homogenous region with regard to the development of business ethics and Corporate Social Responsibility.

In the study "`Implicit´ and `Explicit´ CSR: A conceptual framework for understanding CSR in Europe" (Matten & Moon, 2004), the authors present a conceptual framework of CSR with the objective to understand the differences between CSR in Europe and CSR in the United States. The report tries to explain why the CSR agenda in Europe traditionally has

not been as developed as in the United States and to explain the more recent and relatively rapid rise in CSR in Europe.

The rights of employees have been one of the more important topics in the United States. Fair wages, working time and conditions, healthcare, redundancy, protection against unfair dismissal are examples of key issues to which CSR policies have been addressed.

The authors conclude that the absence of CSR policies in many European companies with regard to employment related issues is because many of these issues are set within the institutional framework, as rules or laws, in Europe. CSR as a voluntary corporate policy in Europe do not get the same attention since these issues are part of the legal framework.

The European companies do not appear to be as engaged in philanthrophy as the American companies. This is explained by the fact that in Europe relatively high levels of taxation together with a more developed welfare infrastructure result in companies perceiving an area such as CSR to primarily be the overall responsibility of governments.

It is not only the CSR agenda that derives from the United States. The formal academic subject of business ethics is to a great extent an American invention and has most of its roots and a large part of its traditions in the United States (Matten & Moon, 2004).

The reception of business ethics in Europe is fairly young and only became visible in the beginning of the 1980´s. While the authors of the study " `Implicit´ and `Explicit´ CSR: A conceptual framework for understanding CSR in Europe", try to explore the differences between CSR in Europe and CSR in the States, Crane and Matten (2004) try to explain the differences in business ethics between the United States and Europe.

As an example, in the United States there is a strong culture of individualism which means that individuals are responsible for their ethical choices. It is the individual who usually is expected to be responsible for making the right ethical choices. In Europe governments and trade unions have been key actors in business ethics. The key guidelines for ethical behaviour in Europe tend to be stipulated in the legal framework. In the United States the key guidelines come from business themselves, as corporate codes and similar.

Since the state in the United States, does not take full responsibility for regulating areas like workers rights and salary issues, these concerns become the responsibility of the individual company. In Europe, in contrast, social issues are usually organized in the framework for businesses.

The explanations of the differences are based on a number of questions:

- Who is responsible for ethical conduct in business?
- Who is the key actor in business ethics?
- What are the guide lines for ethical behaviour?
- What are the key issues in business ethics?
- What is the most dominant stakeholder management approach?

The above questions were used in the study to address the differences between the United States and Europe but can probably be useful when studying differences and similarities with regard to CSR practices in other regions as well.

3.1.4 Cultural and managerial influences on Corporate Social Responsibility

There are many factors influencing how nations and organisations address their CSR agendas. In this theoretical framework I have chosen two aspects, cultural and managerial traits, to get a deeper understanding of how companies in Nigeria address CSR and why. The reason for choosing cultural and managerial traits is the impact of these traits on management and organizational processes, and consequently also on how CSR is managed and processed within organisations.

3.1.4.1 What is meant by culture?

To be able to understand cultural and managerial traits from a Nigerian perspective it can be useful to address the concept of culture to gain an understanding of its meaning.

Culture refers to patterns of human activity and culture includes codes of manners, dress, language, religion, rituals and norms of behaviour such as law and morality and systems of beliefs. Different definitions of culture reflect different theoretical bases for understanding.

The research project GLOBE (House, Hanges, Javidan, Dorman & Gupta, 2004) defines culture as "*shared motives, values, beliefs, identities, and interpretations or meaning of significant events that result from common experiences of members of collectives that are transmitted across generations*".

With regard to organisational culture there is an enormous variation in definitions of the term. According to Alvestam (2002) the concept of organisational culture "*is a tricky concept since it is easily used to cover everything and consequently nothing*".

Basically, organisational culture can be called the personality of an organisation. From an organisational viewpoint the concept of culture is complex with various definitions and understandings (Woodford-Berger, 1998). What is apparent is that organisational culture reflect the societies in which organisations are embedded and that organisations reflect a variety of aspects of societies in which they exist and there is significant evidence for the direct influence of societal culture on organisations (House, Hanges, Javidan, Dorman & Gupta, 2004).

Cultural dimensions can be experienced differently. In the following sections, I will present the cultural dimensions developed by Trompenaars, Hofstede and the GLOBE research that are some of the more recognized cultural research studies.

3.1.4.2 The cultural orientations of Trompenaars

According to the research of Trompenaars (1993) culture is not what can be seen on the surface but the shared ways people understand the world and how they interpret it. Culture can be viewed as the way in which people solve problems and can be labelled according to different levels, from culture of a nation or region to the culture of an organisation or the different functions within an organisation.

Trompenaars (1993) presents five orientations covering the ways in which human beings interact with each other.

Universalism versus particularism

The universalist approach is that what is right to do can be defined and always applies. The particularistic approach instead has a focus on obligations and relationships as well as unique circumstances.

Individualism versus collectivism

In individualistic cultures people regard themselves as individuals while in collectivistic cultures people regard themselves primarily as part of a group.

Neutral or emotional

In neutral cultures interactions are more objective and detached while in emotional cultures interactions can express emotions, which are also accepted.

Specific versus diffuse

In a specific culture the transaction has more of a contract based approach while in diffuse cultures there is a personal contact approach.

Achievement versus ascription

In a culture of achievement people are judged more on achievements but in a culture of ascription people are judged more on kinskip and birth.

3.1.4.3 Hofstede´s cultural dimensions

Hofstede (1991) conducted perhaps the most comprehensive study of how values in the workplace are influenced by culture. From 1967 to 1973, while working at IBM as a psychologist, he collected and analyzed data from over 100,000 individuals from forty countries. From those results, Hofstede developed a model that identifies four primary dimensions to differentiate cultures.

Power distance

Power distance shows how much the less powerful members of organisations accept that power is distributed unequally.

Individualism/collectivism

Individualistic cultures are societies where everybody is expected to take care of him/her and the immediate family. In collectivistic cultures people are integrated from birth in groups, relationship prevails over tasks, and management of groups is more important than management of individuals.

Uncertainty avoidance

This dimension is defined as the extent to which the members of a society feel threatened by uncertain situations. There are no more rules than absolutely necessary in countries with weak uncertainty avoidance. People are more relaxed, and work is not a virtue in itself. In countries with strong uncertainty avoidance people create institutions to provide certainty.

Masculanity/feminity

This dimension describes the extent to which the values of earnings, recognition and advancement are emphasized over values of caring for others, security, good cooperation and concern for those in need.

3.1.4.4 The GLOBE research

The Global Leadership and Organisational Behaviour Effectives Research Program (GLOBE) (House, Hanges, Javidan, Dorman & Gupta, 2004) took place during ten years and the major purpose was to increase available knowledge that is relevant to cross-cultural interactions. Responses were taken from about 17.000 managers from 951 organisations functioning in 62 societies throughout the world.

The core cultural dimensions in this project were:

Uncertainty avoidance

The extent to which members of an organisation or society strive to avoid uncertainty by relying on established social norms, rituals, and bureaucratic practices.

Power distance

The degree to which members of an organisation or society expect and agree that power should be stratified and concentrated on higher levels of an organisation.

Collectivism

Institutional collectivism is the degree to which organisational and societal institutional practices encourage and reward collective distribution of resources and collective action.

In-Group collectivism is the degree to which individuals express pride, loyalty, and cohesiveness in their organisations or families.

Gender Egalitarianism

The degree to which an organisation or a society minimizes gender role differences while promoting gender equality.

Assertiveness

The degree to which individuals in organisations or societies are assertive, confrontational and aggressive in social relationships.

Future Orientation

The degree to which individuals in organisations or societies engage in future-oriented behaviours such as planning and investing in the future.

Performance Orientation

The degree to which an organisation or society encourages and rewards group members for performance improvement and excellence.

Human Orientation

The degree to which individuals in organisations or societies encourage and reward individuals for being fair, altruistic, friendly, generous, caring and kind to others.

3.1.5 Summary Corporate Social Responsibility from a Western perspective

CSR as a concept emerged in the 1960s among internationalizing companies from America and those involved in former colonial states in Africa and Asia. The CSR movement has since then had a rapid development and a number of international frameworks and guidelines have been developed. A number of stakeholders have been involved in the development of the CSR agenda including governments, NGOs, researchers and consultants resulting in a myriad of definitions of the concept, defined to fit the stakeholder in question. The majority of definitions integrate the three dimensions: economic, environmental and social aspects into the definition. A number of business drivers for implementing CSR strategies have emerged, including increased brand value, stronger risk management and corporate governance, enhanced public image and customer loyalty. Apart from realizing that there are different ways of framing the business benefits from working with CSR it is also important to recognize that the different factors are often interrelated.

There are many factors influencing how organisations address their CSR agendas. I have in the theoretical framework chosen two aspects, cultural and managerial traits, to get a deeper understanding of how companies in Nigeria address CSR and why. With regard to organisational culture there is an enormous variation in definition of the term but basically we can address organisational culture as the personality of the organisation. Different cultural dimension have been developed by for example Trompenaars and Hofstede and some of these dimensions will be examined from a Nigerian perspective in the next section. The next section will also provide information on definition, drivers and development of CSR from a Nigerian perspective.

3.2 Corporate Social Responsibility from a Nigerian perspective

The aim of this section is to provide a theoretical framework by providing information on definition, drivers and development of Corporate Social Responsibility from a Nigerian perspective. This chapter also presents cultural and managerial traits that might influence the CSR agenda in Nigeria.

3.2.1 Corporate Social Responsibility - Definition and driving forces in Nigeria

To be able to understand CSR from a Nigerian perspective it is of value to explore the drivers for, and the history and development of CSR in Nigeria.

The World Business Council for Sustainable Development has discussed CSR with business and non-business stakeholders in a number of countries in the world with the objective of understanding local perspectives better and to get different perceptions of what CSR should mean from a number of different societies (http://www.cecodes.org.co).

One important finding in this study was that people were talking about the role of the private sector in relation to a social agenda and they saw that role as increasingly linked to the overall well-being of society. Therefore the chosen priorities differed according to the perception of local needs.

The key CSR issues identified in the study were:

- Human rights
- Employee rights
- Environmental protection
- Community involvement
- Supplier relations

Even though stakeholders across the world agreed on the importance of these issues there were regional differences with regard to priorities and understanding. For example, the understanding and definition of human rights varied between the regions. Company relations with suppliers and contractors were not always viewed as priority. In Asia and Africa, although recognizing the importance, many felt that other issues are more important.

The book "Corporate Citizenship in Developing Countries" (Pedersen & Huniche, 2006) contains a chapter about revisiting Carroll´s CSR Pyramid from an African perspective. Most of the research on Carroll´s CSR Pyramid has been in an American context and in this report an attempt is made to look on how CSR manifests itself in an African context. In Africa, economic responsibilities still get the most emphasis while philanthropy is given second highest priority, followed by legal and then ethical responsibilities.

Adapt voluntary codes of governance
and ethics

Ensure good relations with government
officials

Set aside funds for corporate social/
community projects

Provide investment, create job
and pay taxes

Ethical
Responsibilities

Legal
 Responsibilities

Philanthropic
Responsibilities

Economic
Responsibilities
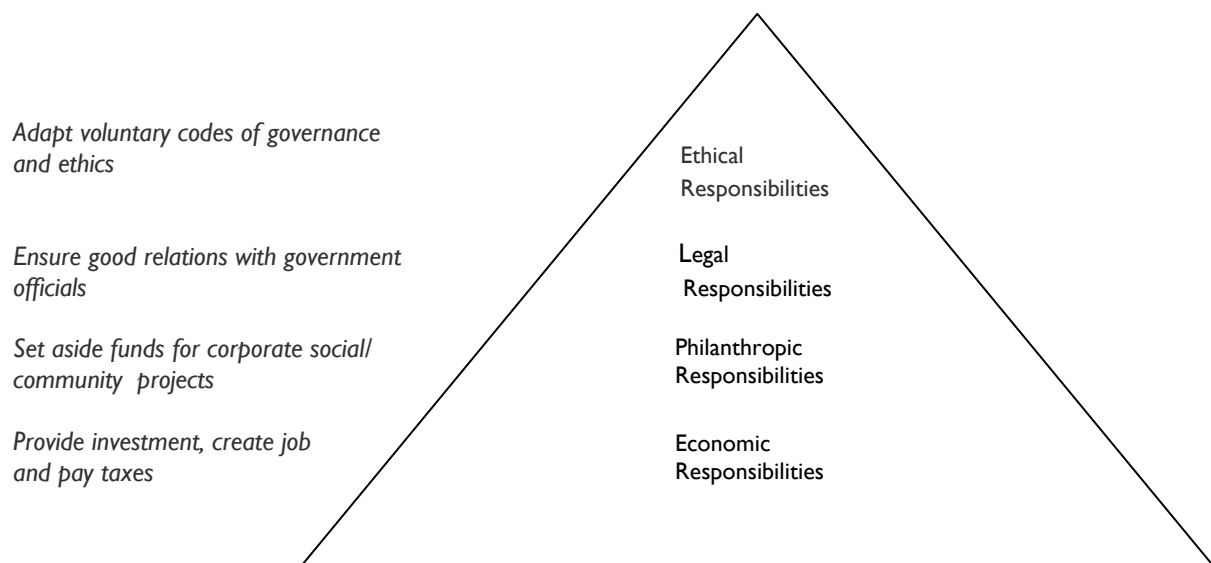
Figure 3.4: Africa´s Corporate Social Responsibility Pyramid *(Rahbek Pedersen & Huniche, 2006 with modification)*

Philanthropy gets a high priority in Africa. According to the report there are many reasons for this. Firstly, the socio-economic needs of the African societies in which companies operate are so huge that philanthropy has become an expected norm. Companies also understand that they cannot succeed in societies that fail. Secondly, many African societies have become dependent on foreign aid and there is an ingrained culture of philanthrophy in Africa.

A third reason, according to the report, is that CSR is still at an early stage in Africa, sometimes eve equating philanthropy.

It is important to stress that in Africa philanthropy is more than charitable giving. HIV/Aids is an example where the response by business is essentially philanthropic but clearly in companies own economic interests.

The low priority for legal responsibilities is, according to the study, not due to the fact that African companies ignore the law but the pressure for governance and CSR is not so immense.

Ethics seems to have the least influence on the CSR agenda. This is not to say that African businesses are unethical. For example, the King Report in 2003 (http://www.corporatecompliance.org) was the first global corporate governance code to talk about `stakeholders´ and to stress the importance of business accountability beyond the interests of shareholders.

Since the views across the world of the understanding of CSR differ considerably it is of value to try to understand how CSR is perceived in Nigeria and what the specific driving forces are.

According to a study on CSR in Nigeria "Corporate Social Responsibility in Nigeria: Western Mimicry or Indigenous Influences?" (Amaeshi, Adi, Ogbechie & Amao, 2006) it was found that indigenous Nigerian companies perceive and practice CSR as corporate philanthropy aimed at addressing socio-economic development challenges in Nigeria. CSR was mainly seen from a philanthropic perspective as a way of "giving back" to the society.
All respondents of the study agreed that CSR is necessary in the Nigerian business society. The reasons for this response included for example the need for private companies to complement the government in providing for the people. Some also argued that many of the companies in Nigeria make huge profits and ought to give back to society to gain legitimacy.

Ajadi (2006), in a concept paper on Corporate Social Responsibility in Nigeria delivered to British Council Conference on CSR in Nigeria 2006, specifies some additional specific drivers for CSR in Nigeria:

- The failure of centralised, government controlled economy to develop the country
- The extraordinary transaction cost to business of corruption and other failures of social capital
- The history of conflict and waste in the extractive industry exemplified by the Niger Delta
- The Nigerian population whose majority is under the age of 25 and is largely ignored despite the fact that they are critical to the survival and future prosperity of business and the country at large
- The potential benefit of a commercially active and productive country of over 120 million potential consumers

3.2.2 Corporate Social Responsibility - Development in Nigeria

The debate over Africa´s future has been on the agenda recently with the publications of "Our Common Interest" (http://www.commissionforafrica.org). The report calls for "*improved governance and capacity building, the pursuit of peace and security, investment in people, economic growth and poverty reduction, and increased and fairer trade*". Businesses obviously have an important role in this transformation process, where a lot of efforts can be embedded within the framework of CSR.

Even if Africa has its battles to fight with poverty and social injustice, Africa has according to many the potential to become a main global player with its natural resources and low-cost labour. Jackson writes (2003) that despite the success of many international companies it does not seem as if the companies have managed to transfer this success to the communities where they are operating due to lack of stakeholder participation and insight in stakeholder interests.

With regard to Nigeria and the development of CSR, Nigeria has been party to several international human rights treaties. The government of Nigeria is one of the governments together with Azerbaijan and Ghana, Kyrgyzstan who have committed to the UK-led Extractive Industries Transparency Initiative, where they have committed to making public all their revenues for oil, gas and mining (http://www.thecommmonwealth.org).

Building on the United Nations declarations, conventions and efforts of constituents especially the International Labour organisation, the ISO has continued a process towards a harmonized approach under the leadership of both the Swedish Standard Institute and the Brazilian Association of Technical Standards. This process has active participation of Nigeria where the National Mirror Committee on Social Responsibility is working to contribute towards the completion of ISO26000 by 2008. The aim is to encourage voluntary commitment to social responsibility and will lead to common guidance on concepts, definition and methods of evaluation.

The Nigerian government has also through its NEEDS strategy (Nigerian National Planning Commission 2004) set the context by defining the private sector role as by stating that "*the private sector will be expected to become more proactive in creating productive jobs, enhancing productivity, and improving the quality of life. It is also expected to be socially responsible, by investing in the corporate and social development of Nigeria…*"

Further a Global Compact network was officially launched in Nigeria during the 12th Annual Nigerian Economic Summit in Abuja in 2006. Several Nigerian companies have already signed on to the Global Compact. The companies include Coca Cola –West Africa, BHL Holdings Nigeria Ltd, MTN Nigeria Communication Ltd, Okunnade Sijuade Holding Limited (OSHL), Equity Line Insurance Company Ltd, SAP Nigeria, SANTON Nigeria Ltd, Super power Nigeria Ltd, Neimeth Pharmaceuticals Plc and Shell Petroleum Development Company of Nigeria Ltd.

The Nigerian oil sector is dominated by multinational companies. To compensate for the government´s governance failures and to protect their own business interests, the companies often engage in CSR. The history of formalized CSR in Nigeria can be traced back to the CSR practices in the oil and gas multinationals. The CSR activities in this sector are mainly focused on remedying the effects of their extraction activities on the local communities. The companies provide pipe-borne waters, hospitals and schools. Many times these initiatives are ad hoc and not always sustained (Amaeshi, Adi, Ogbechie & Amao, 2006).

According to a study on CSR in Nigeria (Amaeshi, Adi, Ogbechie & Amao, 2006) it appears that Nigerian companies are engaged in one CSR activity or the other. However, 85 percent of the respondents said that there is an awareness of CSR in Nigeria but without significant actions, while 7.7 percent either claimed there is almost no awareness with significant actions, respectively as shown in the table below.

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

Figure 3.5: Level of Awareness *(Amaeshi, Adi, Ogbechie & Amao, 2006 with modification)*

The study revealed that there is more emphasis on community involvement, less on socially responsible employee relations and almost none with regard to socially responsible products and processes (Amaeshi, Adi, Ogbechie & Amao, 2006).

Unlike in many other countries the Nigerian consumer is not as empowered and is just beginning to have the basic safety of products by the National Agency for Food and Drug Administration and Control (NAFDAC), and the Standards Organisation of Nigeria (SON).

As to environmental protection, prior to oil, agriculture (before 1970) was the economic mainstay in Nigeria. When financial resources became available from oil and with no development policy, unguided urbanization and industrialization emerged which led to degrading the environment.

When the illegal dumping of toxic wastes took place in Koko, in 1987 the Nigerian Government promulgated the Harmful Wastes Decree. This decree provides a legal framework for control of disposal of toxic and hazardous waste in any environment within Nigeria. After the decree, the Federal Environmental Protection Agency (FEPA) was established in the 1988, charged with the responsibility of protecting and developing the Nigerian environment.

The principal legislation with regard to environment is Decree 86 of 1992 which makes Environmental Impact Assessments (EIA) mandatory for both public and private sectors for all development projects.

Even though progress is made, Echefu and Akpofure (2003) claim that when examining the various statutes, the framework for the EIA process, and the entire environmental regulatory process, it reveals that many of the statutes are not working according to intentions. The authors stipulate that there is a duplication of the functions in the processes which results in serious bottlenecks and bureaucratic confusion in the environmental process of Nigeria.

Summarizing above, there are positive trends with a number of national initiatives regarding corporate governance and environmental initiatives. At the same time, it still seems to be bureaucratic and institutional hindrances for the effective implementation of many of these initiatives.

3.2.3 Cultural traits in Nigeria

We have in earlier section, addressed the meaning and understanding of culture in general. So how do the described cultural traits manifest themselves in Nigeria? The importance of power distance and collectivism in Africa is well documented in for example Binets research on economic psychology in Africa. Binets work established socio-cultural values and behavioural traits that in view of their prevalence in a sample of fifty-six ethnic groups in different parts of Africa appear to distinguish African economic psychology (Jackson, 2004).

Binet´s findings show that African Economic psychology can be described as having very strong connections between objects, human beings and the supernatural, with the urge for equilibrium with both the supernatural and other human beings. Collective preferences are not strongly separated from individual ones and group loyalty and the need to belong is more important than the individual interests.

The key cultural traits Binet identifies in Africa are sharing, deference to rank, sanctity and personal relations. Sharing is justified by a need for security which means that those who share their wealth can expect to be repaid if the need ever arise. Deference to rank (power distance) particularly between employer and employees, is of great importance in African societies which tend to be paternalistic and hierarchical. Intragroup relations tend to be egalitarian but group-to-group relations are usually determined by hierarchy.

Africa has strong consensus thinking and Africans tend to strive for unanimity (win-win) even if this results in, what appears, never-ending discussions. According to Jackson the cultural need in Africa to recognise people as having a value in their own right and as part of a social community may sometimes be in contradiction to a western view where people are regarded as means to reach the objectives of the organisation (Jackson, 2004).

With regard to Nigeria, the research of Trompenaars (1993) presents the following cultural dimensions. In some cultures people see rules and regulations as applying universally to everyone, independently of whom they are. In cultures that are particularist, people see relationships as more important than the fact that the same rule applies for everybody. The culture of Nigeria appears to be moderately particularistic.

People get status according to what they achieve in their careers and lives (achievement) or who they are and where they come from (ascription). Nigeria appears to be highly ascriptive based on family background.

People tend to believe that what happens to them in life is their own doing (internal locus of control), or they have no or little control over what happens to them (external locus of control). Nigeria appears to be high on external locus of control.

Individualism can be viewed as an orientation to the self and collectivism as an orientation to common objectives. On at least one question, on working alone versus working in a group together, Nigeria has a high score on collectivism.

In a specific-oriented culture managers differentiate different parts of their life, such as work and family life. In a diffuse-oriented culture this distinction is not made. Nigeria appears to be a fairly diffuse culture.

According to the research of Hofstede (1991) Nigerian managers view their organisations more from a social rather than a task focus than do managers from the two other African countries included in the study, namely Burkina Faso and Ethiopia. Nigerian managers also seem to have a tendency to be more collectivistic than managers from example Burkina Faso. With regard to long term orientation index Nigeria had a score of 16, which was second lowest to Pakistan´s score of 0.

3.2.4 Managerial traits in Nigeria

"Africans… proudly speak of the freedom and absolute power of the chief or king. Some will even tell you that the king "owned all the land" in the country. They are not trying to deceive. Words of another language often fail to translate the people´s concept or meaning. When they say the king is supreme or has absolute power they mean that he has absolute power to carry out the will of the people. It is so well understood that supreme power rested in the people that was never thought necessary to state such a fact. Likewise, they would say, and say proudly, the king "owns all the land in the country since everybody but a fool knew that he didn't, that nobody owned the land (in the Western sense) and that the king´s role was that of custodian and overseer, his principle duty being to see that the land was fairly distributed among all families."

Jackson, 2004

I will in this section examine the general management traits in Nigeria since leadership and management is culturally contingent and consequently has an impact on the CSR management as well. Research has shown that the status and influence of leaders vary considerably as a result of the culture in the countries or regions in which the leaders operate. Many leadership attributes are culturally contingent and they can be desirable in some cultures and undesirable in others (House, Hanges, Javidan, Dorman & Gupta, 2004).

Due to lack of documentation and the destruction of indigenous administrative systems during the colonial period very little is known about organisational systems and leadership in pre-colonial Africa.

According to Blunt, Jones and Richard (1993) it seems that the typical administration systems in Africa were small, homogeneous, used local technology and indigenous knowledge systems, and co-existed in relative harmony with the environment. The kings had both secular and divine authority and they had administrative officials who helped them with their daily duties. A kind of democracy existed that had checks and balances that made it possible for the community to remove unsuited rulers.

The system was generally governed by consensus and broad participation – through group representation at the central level and village councils at the local level. The rulers had authority but shared power. Rulers were selected by specific bodies whose choices then had to be approved – usually by a council of elders or similar (Dia,1996).

There is a prejudice that there was no organised African political economy before the colonial period but different parts of Africa had long periods of political stability and social economic development. This led to the rise of empires such as Ghana and Mali.

According to Blunt, Jones and Richard (1993) it is important to understand the historical context since it gives an understanding of the fact that Africa is still deeply rooted in the past.

With regard to management development before colonialisation it seems to have been informal, mostly done through on-the-job training and young managers having lifetime mentors. It appears that most of this has disappeared in recent times since most managers are being trained abroad where managerial contexts are very different. Further, the training of Africans during the colonial period was concentrated on lower-level administrative functions. Senior management development was neglected because Africans were not expected to have managerial responsibilities (Blunt, Jones & Richard, 1993).

At independence most of the African countries had inherited a disconnected system in which modern governance and public administration systems were superimposed on the traditional institutions and the indigenous management system of civil society (Dia, 1996).

Despite the fact that management in Africa is a much less researched area than in the West it does not prevent many from having views on management in Africa. A popular picture of African management is (Wohlgemuth, Carlsson & Kifle ed, 1998):

- The African managers are most of all concerned with own social network and do not care so much about the public which they are supposed to serve
- The African managers are more focused on operational issues than strategic issues
- The effectiveness of the African organisation, and that of the manager, is disturbed by party politics and ideological considerations
- African managers in the private sector are more efficient than African managers in public organisations.
- African managers are conservative and resist change

According to Carlsson these views are not very much in accord with reality. The first view about the manager´s responsibility seems to sometimes be supported and sometimes not in research. The second view has more support in research. Managers in Africa do work more on short-term operational issues, rather than on more long-term strategic objectives. It is important to note though that this can be due to the impact of the institutional framework.

Not much support exists with regard to the fact that organisations would be particularly prone to politicking. According to Carlsson it is also a myth that managers in private sector are more efficient than managers in the public sector. With regard to the fact that African

managers are conservative and unwilling to undertake change Carlsson responds yes, but argues that this is a reality when the conditions exist that reward this kind of behaviour.

In contrast to what can be called traditional Afro-pessimism, the Africa´s Management in the 1990s (Dia, 1996)) research program illustrates that Africa has a substantial reservoir of capacity and best practices which can be used to improve the institutional and economic performance in Africa. The study does not deny the existence of economic crisis but stresses that institutional reconciliation will be a key to the institutional and economic development of Africa.

Another management study consisting of fifteen sub-Saharan African countries (Jackson, 2004) shows that Nigerian managers, relative to managers in other African countries, tend to see their organisations as control rather than people oriented with moderate results focus.

The findings showed that Nigerian managers see their organisations as:

- More control focused than managers in most other countries
- Not focused towards people
- Not consultative
- Not managing diversity
- Having little results focus
- Undergoing rapid change
- Having weak trade unions
- Not having or little family influence in their organisations
- Having a moderate amount of restriction through government legislation
- Having a low level of risk taking

Ideally the managers in this study would like to see their organisations more results and more people oriented which is in accordance with most of the other African countries in the study.

One additional result in the management and employee survey of Jackson for Nigeria was the absence of significant differences among the different ethnic groupings. Although little systematic cross-cultural studies have been undertaken in Nigerian organisations, Nigeria is an ethnically divided nation that was artificially created through the political power with no consideration to previous traditional territories and ethnic and language division. Despite this Nigeria as a nation has managed to cohere throughout its short history after independence.

3.2.5 New management approaches in Africa

The cultural and managerial traits described in previous sections give an indication of the complexity in transferring western models to other regions in the world, as for example to Africa. In Africa, it seems to be an increased awareness of the need for management and

institutional systems that are more in balance with cultural roots and traditions. A number of new approaches have, and are being developed in Africa.

3.2.5.1 African Renaissance

The African Renaissance is a concept popularized by South African Thabo Mbeki in which the African people and nations are called upon to solve the many problems troubling the African continent. The concept reached its height in the late 1990s and the phrase was first used in 1994 in South Africa following the first democratic election after the end of apartheid.

Jackson describes in his book "Management and Change in Africa – a cross-cultural perspective" the concept as an "*emerging, ideal type which provides a view of what Africa can offer global management generally*" (Jackson, 2004).

The key values can be summarized as follows:

Sharing

The value of people helping each other has resulted from poverty and people´s need for security. The value is a result of a network of social obligations based primarily on kinship.

Deference to Rank

The value of deference to rank its not only related to existing power distance within organisations. Traditional rulers had to earn respect and ruled by consensus, even though they had inherited their titles. For a person to take his/her proper place in the social scale is regarded as an important aspect of the virtue of humanity.

Sanctity of commitment

Commitment and mutual obligations derives from group pressures to meet what one has promised and to confirm to social expectations.

Regard for compromise and consensus

This value can be viewed as the maintenance of harmony within the social context but also qualifies a deference to rank. The chief of the tribe had to live the values of his community in an exemplary way. Since the people were strongly represented with a duty to attend court hearings and all had a responsibility to each other. As a result of this collective responsibility everyone had a right to question in open court. The concept of openness is an important value.

Good Social and Personal Relations

High levels of humanism, collective responsibility, community self-help and mutual assistance are values within many African societies.

Jackson (2004) labels the leadership orientation of African renaissance management systems as consensus. This is not only because leadership in traditional African societies was mainly consensus seeking but also because there are values in African leadership embracing harmony in all part of life as well as with the community and stakeholders.

3.2.5.2 Ubuntu

"*A person with ubuntu is open and available to others, affirming of others, does not feel threatened that others are able and good, for he or she has a proper self-assurance that comes from knowing that he or she belongs in a greater whole and is diminished when others are humiliated or diminished, when others are tortured or oppressed.*"

Archbishop Desmond Tutu

Ubuntu is a South African ethic or ideology focusing on people's relations with each other (Mbigi & Maree, 1995). The word comes from the Zulu and Xhola languages. A rough translation in English would be "humanity towards others" and "the belief in a universal bond of sharing that connects all humanity." The cardinal belief of Ubuntu is that a man can only be a man through others. In its most fundamental sense it stands for personhood and morality.

The key values of Ubuntu are as follows;

- Group solidarity
- Conformity
- Compassion
- Respect
- Human dignity
- Collective unity

According to Mbigi and Maree (1995) the challenges for African organisations are primariliy about the challenges of social and political innovation rather than about the technical challenges. The authors propose that the innovation of the African people ought to be integrated with successful management techniques from example the West and the East. This requires internal, creative thinking since this approach can not be imported but has to

be done by local people. The authors also propose that religion, since so embedded in African society, is considered when developing management models.

In the Shona tribal culture, in order to contextualise any concept or practice successfully one must be prepared to trace its roots, what is called Nhorowondo. The authors suggest that if Africans are going to adapt processes they must be prepared to trace their history. They must try to find out who the people were who developed that particular practice and what their agenda was. They must then proceed to unpack only the elements of that particular practice that are appropriate and able to address own problems.

According to Ubuntu change efforts has to be creation of harmony between the individual and his community as well as nature, particularly ancestral spirits.

> *"Before we know what we can become (our vision) we must know who we are (our spirit)*
>
> Mbigi & Mareem, 1995

3.2.5.3 Omoluwabi

Omoluwabi is an exploration of character as an organising principle (http://www.omoluwabi.com). The background is that the 21st century is a time of great abundance and choice offered across the world that narrows distance with incredible speed. People live in a world with access to the body of wisdom as well as information across all cultures available to all who have technology.

The question is how adaptive people are in this unpredictable and explosive pace of change. The primary basis of the Omoluwabi model is that the only true asset in this time is character.

For many centuries, the people now identified as the Yoruba of the West coast of Africa have used the concept of Omoluwabi to signify an evolved character. In fact, it was extremely important amongst The Oyo, whose empire was the basis or model for the current definition of Yoruba. This concept was a prevalent socio – economic tool and of important religious significance.

Omoluwabi is a description of an evolving model, which has seven elements, but as being developed, it could and should have other dimensions as well as applications. The elements are linked to ancient Yoruba concepts and values.

3.2.6 Summary Corporate Social Responsibility from a Nigerian perspective

With regard to driving forces for CSR implementation philanthropy gets a high priority in Africa. This is due to the huge socio-economic needs which have resulted in philanthropy becoming an expected norm in society. Also CSR is still at an early stage in Africa, sometimes even equating philanthropy. According to the theoretical findings the philanthropic motive has also the highest priority in Nigeria. Nigerian companies perceive and practice CSR as corporate philanthropy primarily aimed at addressing socio-economic development challenges.

The history of formalized CSR in Nigeria can be traced back to the CSR practices in the oil and gas Manes, with CSR activities aimed at remedying the effects of their extraction activities on the local communities. It seems that many times these activities are ad hoc and not always sustained.

With regard to the nation Nigeria and the development of CSR, Nigeria has been party to several international human right treaties and there are a number of national initiatives addressing corporate governance and environmental issues. Despite this, it still seems to be many bureaucratic and institutional hindrances for the effective implementation of many of these initiatives.

With regard to cultural and managerial traits in Nigeria, the power distance is well documented in for example Benet's research on economic psychology in Africa. With regard to Trompenaar´s research the culture of Nigeria appears to be moderately particularistic, highly ascriptive based on family background, with high locus of control as well as a high score on collectivism.

With regard to managerial traits, management in Africa is much less researched than in the West. Despite this, it does not prevent many from having views on management in Africa. According to Carlsson (Wohlgemuth, Carlsson & Kifle ed, 1998) these views, such as the view that African managers are more concerned with own social network and that organisations are prone to politicking, are not very much in accord with reality. Many traits can also be related to existing conditions that reward certain kinds of behaviours rather than being related to personal managerial traits.

The cultural and managerial traits in Africa give an indication of the complexity in transferring western models such as CSR models to Africa and other regions in the world. In Africa it seems to be an increased awareness of the need for management and institutional systems that are more in balance with cultural roots and traditions. A number of new management approaches such as African Renaissance, Ubuntu and Omoluwabi have, and are being developed. These management approaches have in common that they search for new and innovative approaches to facilitate the development of Africa, stipulating a need to go back to African roots.

3.3 Summary theoretical findings

The theoretical findings reveal a CSR concept that has developed without the concept being framed within a common and agreed upon definition. Some argue that this has imposed a problem since organisations do not share the same understanding or have reached consensus with regard to CSR definition. Others have chosen to view the lack of a common CSR definition as a possibility for the different actors who have been involved in shaping the CSR framework to develop CSR in accordance with their own interests.

We can also observe that the development of CSR in the West has taken place through initiatives from a variety of stakeholders, such as researchers, consultants, media, NGOs and governments. This has resulted in a variety of business drivers depending on who the stakeholders are. Even within CSR practices we can observe a variety of practices, frameworks and guidelines.

The development of CSR in Nigeria has a somewhat different development phase. While CSR as a concept in the West was developed as early as in the 1950´s the concept of CSR is a relatively new phenomena in Nigeria. Contrary to the West, the main influencing factors driving the CSR agenda in Nigeria have been foreign. Multinational companies operating in Nigeria together with foreign governments and international NGOs have been the primary drivers.

Little research exists on the CSR development in Nigeria apart from some research studies on multinational companies operating in Nigeria. It seems as if the main driver for businesses in Nigeria is the philanthropic motive, namely to solve existing societal problems. With regard to formal CSR implementation it appears that many of the initiatives are ad hoc initiatives without integration in management systems.

If we choose not to view CSR as a concept but approach it based on its practices, CSR can be traced back to pre-colonial Nigeria. Much of the criticism of today, where people consider Nigeria as a corrupt and unethical society with a short term focused management derives to a large extent from managerial and organisational systems imposed during colonialisation. Much of cultural and managerial traits from pre-colonial times rather support the CSR concept and its ideas.

Important traditional values such as sharing, consensus and harmony with nature strongly support the ideas of CSR. In Africa of today, it seems to be an increased awareness of the need for management and institutional systems that are more in balance with cultural roots and traditions. A number of new approaches have, and are being developed in Africa, as for example the African Renaissance, Ubuntu and Omoluwabi.

These management approaches search for new and innovative approaches to facilitate the development of Africa. They all stipulate a need to go back to African roots at the same

time as using the new approaches from Western experiences in the development of new management models for Africa. Since management practices are formed by collective cultural experiences, the effective adaptation of management principles will probably only take place if the collective experience of African leaders and employees is considered.

Due to the limited research on CSR in Nigeria there is a need for additional information to find out if the theoretical findings are in accordance with reality and to explore if it is possible to gain a deeper understanding of the CSR perception and practices in Nigeria. I therefore decided to conduct a field study to find out how some organisations in Nigeria perceive the research problems.

Research question: What is the understanding and reason for CSR in Nigerian organisations?

Since the concept of CSR is of a later origin than in the West my purpose was to explore the understanding of CSR in Nigeria and to examine if national Nigerian companies have developed their own CSR definitions and understanding or if they have adopted already established Western definitions. According to the theoretical findings, the philanthropic motive, is given the highest priority as business driver for CSR in Nigeria. One of the research questions has been to understand how this is being manifested and what the exact meaning of philanthropy implies for a Nigerian company.

Research question: How do Nigerian companies implement CSR?

According to the theoretical findings there is an awareness of CSR in national Nigerian companies but many formal CSR practices appear to be ad hoc initiatives. One of the research questions has been to find out how CSR is being practiced.

Research question: What are the learning experiences and solutions for the future with regard to business participation in creating a sustainable society?

Since many have realized the need for new management models in Africa some new approaches are being developed that link management practices to cultural roots. One research question is to explore how the Nigerian organisations view their learning experiences and what they think will be needed for the future. Can some of the new management practices also be observed in the proposed CSR solutions for the future?

Below is a model, trying to summarize the linkage between the theoretical framework and the empirical study.

Western perspective

- Variety of CSR definitions and drivers
- Lack of theoretical CSR models
- Large number of frameworks and conducts, mostly developed in the West
- Spread of CSR in the world

Nigerian perspective

- CSR new as a concept
- Informal practices deeply embedded in pre-colonial Nigerian culture
- Formal practices many times ad hoc initiatives
- At present a philanthropic CSR approach
- New management approaches being developed

Field study

What can be learnt from Nigeria in the continuous improvement journey of CSR worldwide?

- What is the understanding and reason for CSR in Nigerian organisations?
- How do Nigerian companies implement CSR?
- What are the learning experiences and solutions for the future with regard to business participation in creating a sustainable society?
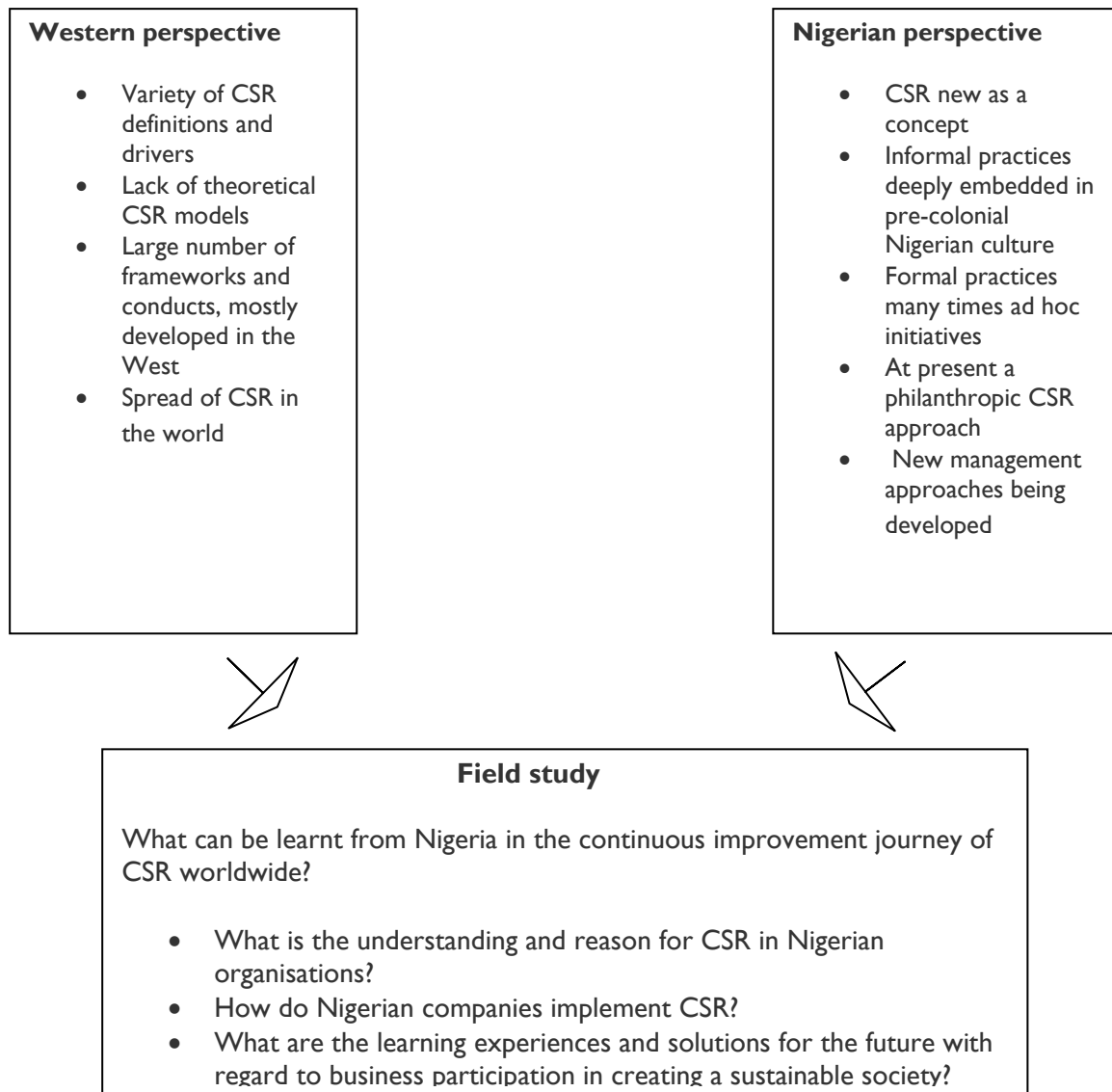
Figure 3.1: Linkage theoretical framework to empirical study *(own elaboration)*

4. Methodology

In this chapter I describe the methodology used in the research process as well as the validity and reliability of results. The empirical research has been conformed by interviews information and information   from   dialogues.

4.1 Choice of methodology

For the collection and analysis of the empirical data I have used an inductive and qualitative method. When we have the real world as a starting point and investigate the reality through observations we call it an inductive research. The aim of my study has been to obtain what can be called soft data, such as personal understanding and experiences, and therefore I have used the qualitative method appropriate since characterised for openness for new knowledge and new understanding.

I have used an hermeneutic approach which is an interpretive approach that concentrates on the historical meaning of human experiences and its developmental and cumulative effects on the individual and social levels (Patel & Davidson, 2003)) In the hermeneutic approach we use the interpretation as tool for analysis.

My qualitative research can also be characterised as explorative (Patel & Davidson, 2003) since I personally had little information on CSR in Nigeria and since the CSR research field is relatively new, not so extensively examined by scholars, at least not from an African perspective. According to Patel and Davidson (2003) open problem discussions are frequently used in explorative and qualitative studies with the purpose of not limiting the possibilities of discovering new dimensions of the research problem.

As mentioned in earlier sections, the existence of literature and research on CSR from an African/Nigerian perspective is limited and since most of previous research has been analysed from a western perspective it challenges the objective of examining CSR from a Nigerian perspective. Being a Swedish researcher with a western perspective might limit understanding as well as analysis. This research will probably only be possible by using an open mind and by challenging own assumptions both in interviews and analysis.

According to our contact persons in Nigeria it is difficult to gain access to Nigerian organisations without previous personal contacts and an existing platform in Nigeria. Other researchers have also evidenced the difficulty of getting hold of people given their busy schedules and distance why they have had to leverage on social networks to overcome this barrier (Amaeshi, Adi, Ogbechie & Amao, 2006).

The choice of methodology has therefore been to conduct a field study based on unstructured interviews and dialogues. This was made possible by our contacts person in Nigeria taking personal contacts with the companies prior to visit. Due to limited time in Nigeria it will not necessarily provide enough time for as many interviews as desired but this first field study has the intention of serving as a baseline for further research.

4.2 Collection of data

In my research I have used both primary and secondary data. Secondary data has been collected from books, articles, reports and internet to gain an understanding of the area and what has already been done. The primary data which is information collected especially for the study and not documented before was collected through personal interviews and dialogues.

4.3 Preparations field study

In order to solve the research problem I decided to go to Nigeria for one week to perform a field study in November 2006. The selection of relevant organisations was based upon the need for direct information from persons working with CSR in Nigeria.

The selection of organisations to interview was made possible through the recommendation and assistance of the NGO, Wangonet in Lagos, who assisted in identifying a number of organisations to be interviewed. Wangonet is a NGO working on CSR in Nigeria and has knowledge about organisations working on CSR in Lagos. These organisations were approached by phone inquiries.

Three national companies with formal CSR strategies and one company with CSR embedded in its business idea (social entrepreneurship) had the possibility to take part in the study. Further two NGOs working on CSR in Nigeria and two SMEs with no formal CSR strategies accepted a dialogue around the research problems.

The people interviewed from the companies with formal CSR strategies were all responsible for the CSR agenda in their respective organisations. The people interviewed in the SMEs and the social entrepreneurship company was all managing directors of their companies. The people interviewed from the NGOs were managers and employees working on CSR activities within the Nigerian context. None of the interviewees will be named since some have asked for confidentiality and since it is not of relevance for the thesis.

4.4 Interviews

When performing qualitative research some and occasionally all of the data are collected through interviews. Interviews are appropiate when the intention is to obtain in-depth information.There are different interview structures. In highly structured interviews, the order of questions are predetermined which gives the possibility of quantitative processing of answers. A non-structured interview has open-ended, flexible, explanatory questions, more like an open conversation. Non-structured interviews are appropiate when the researcher has little knowledge about the research area.

I have chosen to use unstructured interviews, with an overall interview framework, I chose unstructured interviews since the research area was fairly new to me and because I realized that with too structured interviews important information might be lost. I used an overall interview framework framed around the three main research questions:

1. What is the understanding of CSR and what are the driving forces?
2. How is CSR implemented in Nigerian companies today?
3. What are the learning experiences and solutions for the future with regard to business participation in creating a sustainable society?

An option had been to carefully formulate a number of questions but I did not use this alternative since I wanted an explorative dialogue with the interviewees. The overall questions were sent to the people taking part in the study in advance.

4.5 Field study

The field study took place during one week, in November 2006, in Lagos. Representatives from three national companies with formal CSR agendas were interviewed and one representative from a company with CSR embedded in its business idea, what is usually called social entrepreneurship companies.

The national companies with formal CSR structures were the United Bank for Africa Plc (UBA), Celtel and Glo Mobile. The social entrepreneurship company was Astro Soccer Nigeria Limited (ASNL).

To the field study I added dialogues with representatives from two NGOs working on CSR in Nigeria and with representatives from two SMEs with no formal CSR agendas. I added the dialogues with SMEs and NGOs with the main purpose of gaining a deeper understanding of the CSR agenda in Nigeria.

The dialogues with representatives from the two SMEs that were held around business contribution in creating a sustainable society, were A3 & O Media and Orun Energy Limited. A3&O Media is a company providing innovative advertising in Nigeria using mobile phone technology and the Orun Energy Limited, an energy solutions and service company.

The dialogues with representatives from the two NGOs were held with Wangonet and the New Nigeria Foundation. The New Nigeria Foundation (NNF) is a non-profit, charitable organisation with the objective to promote sustainable community development initiatives through public-private partnerships. One of its areas is the promotion of Corporate Social Responsibility which involves detailed studies of corporate social responsibility profiles of selected Nigerian corporate organisations.

Wangonet is an electronic community of civil society organisations across the regions that share the goal of enhancing the development of their stakeholders within the population of the region in particular, and the world in general.

The interviews were documented by tape recorder and by notes and lasted between 1-3 hours each. The overall research questions were addressed and the interviewees had the possibility of developing each of the three overall questions in their own way.

The interviews and dialogues took place in the offices of the organisations interviewed.

4.6 Validity and reliability

To what extent an investigation will lead to the same results if repeated is called reliability. To achieve reliability one should be able demonstrate that the operations of the study – such as data collection procedures, could be repeated with the same result.

Patel and Davidson (2003) write that there is a difference between reliability in quantitative and qualitative research. In qualitative research reliability is better seen in the light of the unique interview situation. If the interview can capture the uniqueness of that actual situation which results in a variation of answers, this is more important than having the same answers every time. I believe that similar results can be obtained, if the interviews were repeated, but they may not be analysed in the same way as in this study since the analysis is dependent on the researcher´s background.

Validity is reached when the results of a research are in accordance with the reality. One reaches high validity when one measures the whole phenomena that is to be measured and nothing else. It is important to be aware of the fact that information is always interpreted and that a researcher cannot observe or measure a phenomenon without some degree of subjectivity. Patel and Davidson (2003) claim it is not possible to fix any procedures to guarantee the validity in a qualitative research since every qualitative research process is unique.

Internal validity is how congruent the findings are with reality. Since there is always one interpreter one can argue that one can never reach 100 % internal validity. I have a feeling though that all of the interviewees answers were reliable, honest and well founded. All companies but one was represented by at least 2 persons who made the interviews more reliable since the different interviewees did not contradict each other but supported each others responses. I am aware of the risk though that the interviewees might be biased in their answers since representing their companies.

Neither do I claim that the interviewees in this research represent the general opinion on Corporate Social Responsibility in Nigeria.

External validity, is concerned with the extent to which the findings of a study can be applied to another situation. In this thesis I have tried to give a description of my research providing the reader with enough information to determine if the results can be transferred to another study.

5. Empirical findings – Field study in Nigeria

This chapter presents the results of the field study. The results from the interviews with the three organisations with formal CSR strategies and the organisation with CSR embedded in its business idea are presented below. The dialogues with the NGOs and the SMEs will also be presented as summarized findings.

5.1 Introduction

The overall purpose of this study has primarily been to gain a first understanding of CSR from a Nigerian perspective to form a baseline for further research. Due to the limited research on CSR in Nigeria there was a need for additional information to find out if the theoretical findings were in accordance with reality and to explore if it is possible to gain a deeper understanding of the CSR perception and practices in Nigeria. I therefore decided to conduct a field study to find out how some organisations in Nigeria perceive the research questions below.

Research question: What is the understanding and reason for CSR in Nigerian organisations?

Since the concept of CSR is of a later origin than in the West my purpose was to explore the understanding of CSR in Nigeria and to examine if national Nigerian companies have developed their own CSR definitions and understanding or if they have adopted already established Western definitions. According to the theoretical findings, the philanthropic motive, is given the highest priority as business driver for CSR in Nigeria. One of the research problems was to understand how this is being manifested and what the exact meaning of philanthropy implies for a Nigerian company.

Research question: How do Nigerian companies implement CSR?

According to the theoretical findings there is an awareness of CSR in national Nigerian companies but many formal CSR practices appear to be ad hoc initiatives. One of the research questions was to find out how CSR is being practiced, if possible both on a formal and informal basis.

Research question: What are the learning experiences and solutions for the future with regard to business participation in creating a sustainable society?

Since many have realized the need for new management models in Africa some new approaches are being developed that link management practices to cultural roots. One research question was to explore how the Nigerian organisations view their learning

experiences and what they think will be needed for the future. Can some of the new management practices also be observed in the proposed CSR solutions for the future?

The following organisations were included in the field study. The organisations will be presented in the following section.

Organisations with formal CSR strategies

United Bank for Africa PLc
Celtel
GloMobile

Organisation with CSR embedded in its business idea

Astro Soccer Nigeria Limited

NGOs working on CSR in Nigeria

the New Nigeria Foundation
Wangonet

SMEs without formal CSR practices

A3 & O Media
Orun Energy Limited

5.2 Corporate Social Responsibility at United Bank for Africa Plc (UBA)

Introduction

United Bank for Africa Plc (UBA) is the product of the merger of Nigeria's third and fifth largest banks, namely the old UBA and the Standard Trust Bank Plc (STB) respectively, and a subsequent acquisition of the Continental Trust Bank Limited (CTB). The union emerged as the first corporate combination in the history of Nigerian banking.
Today, the consolidated UBA is the largest financial services institution in West Africa with more than five million customer accounts, operating out of Nigeria and Ghana. It has 428 retail distribution centres across Nigeria, its main operational base, and five branches in Ghana. Outside Africa, it also has presence in New York and Cayman Island.

CSR Definition

UBA has adopted the CSR definition of the World Business Council for Sustainable Development.

" Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large "

Drivers

The main drivers for UBA´s CSR work are brand building and the desire to give back to society. The CSR agenda of UBA is in line with its mission statement "to be a role model for African businesses by creating superior value for all our stakeholders, abiding by the utmost professional and ethical standards". The creation of the UBA Foundation is in line with its mission statement.

According to UBA the benefits from working on CSR are:

- Closer relationships with community leaders and officials
- Greater customer loyalty
- Increased positive name recognition and brand awareness
- Leadership development opportunities for employees via volunteering
- Enhanced reputation and standing in the community
- Beneficial business-to-business relationships with nonprofits
- A reservoir of goodwill within the community that can serve a company in a time of crisis
- Improved internet communications and sense of common purpose
- Exposure to staff to new ideas, points of views and important social movements

Policies and strategies

UBA has not yet a CSR policy but the CSR agenda is run on a strategic level based on the strategic plan of the company. The aim is to integrate CSR in the company´s strategic documents, code of conduct or similar.

CSR organisation

UBA has recently formalised its UBA Foundation and the CSR agenda is at present being organised and institutionalized. Today there are two employees in the foundation but the objective is to recruit two additional employees in the near future.

The foundation is a grant making and operational foundation, and the structure is presented as below:

- Operational in that some of the projects are operated by UBA Foundation employees
- Grant making in that, there are some projects that fall under Special Projects which UBA support financially and to which a proportion of the yearly budget is allocated
- The remaining three areas are Education, Economic Empowerment and Environment

1 percent of UBA profit before tax is designated for the UBA Foundation.

CSR practices

UBA has a number of focus areas for its CSR agenda and constantly tries to focus on the basic needs of society, reaching as many people as possible through its CSR initiatives. The objective is to target all parts of the country with its CSR activities but UBA is presently using Lagos as a test area for its projects and initiatives. Regarding the internal CSR work the focus of the foundation is at present to gain commitment and understanding for the CSR initiatives.

Some of UBA´s external CSR initiatives are presented below.

Micro credits - UBA has initiated micro credits to its customers. The Nigerian government has also introduced a micro credit finance programme but interest rates are still as high as 36 percent. The objective for UBA is therefore to give the opportunity for people to take a loan without interest or at least with very low interest rates.

Scholarships - UBA also runs a scholarship programme. The objective is for 108 pupils to be examined each year through scholarships. UBA finds it important that the pupils don't feel like "second hand" students because of the scholarships. Therefore UBA has also introduced a grant that is being offered to the school in combination with the scholarship that makes the scholarship beneficial not only for the student but also for the school.

Environment - UBA also works intensively on waste management and environmental issues. For example, a project has been run with the purpose of installing refuse collection centres as well as offering training for people to become refuse collectors. The vision is to create an environmental movement where all companies, large and small, contribute with something in the work of improving the environment.

5.3 Corporate Social Responsibility at Celtel

Introduction

Celtel was established in 2000 by a group of institutional and private investors as well as three state governments and was formerly known as Vmobile Nigeria. The company made history in 2001 by becoming the first telecoms operator to launch commercial GSM services in Nigeria. In 2006 Celtel acquired a majority stake in the company and re-branded the company to Celtel. Celtel in Nigeria is now part of Celtels pan-African operations spanning 14 countries and serving more than 15 million customers.

CSR Definition

Celtel has developed the following CSR definition:

"Our concept of social responsibility is not limited to a concern with welfare schemes, charity work, or the occasional support for Health, Education, Security/Emergency, Sports and the Arts. Rather, the company perceives and positions itself as an integral part of society, which must be socially responsible at all times in its dealings, maintaining high ethical standards and compliance with the rules and regulations in its methods and practices of doing business.

This must, however, be understood in the context of the company´s priority obligation to be a successful business enterprise, an equal opportunity, first choice employer and subscriber´s first choice, thus making itself stronger and better able to fulfil its obligations to society."

Drivers

The main driver has initially been to erase corrupt practices and the focus areas have up till now been transparency, anticorruption and community work.

Policies and strategies

Celtel has the vision and commitment of "Making Life Better" for their customers, employees, shareholders and the communities in which they do business. Celtel has linked this vision and commitment to its CSR agenda.

The CSR agenda is also linked to the company brand values;

Cultural Diversity

At Celtel we are proud of our culture. Our brand embraces the whole of Africa. It extends across the multicultural richness of the continent. It celebrates diversity and the warmth of individual expression.

Modern and progressive
We are a pioneering company. We talk to our customers on both a local and pan-African scale.

Human
We are warm, open and genuine in all our communications. Our message appeals to everyone, young and old

Celtel Brand Values

The chairman of Celtel, Dr. Mohamed Ibrahim, has expressed his desire to show that Africa is a continent where one can conduct business successfully and in an ethical manner in line with the company´s mission of becoming "the most successful pan-African telecommunications company".

Celtel has produced guidelines for Ethical Business Conducts, which addresses the following areas;

- Relationships with the local authorities
- Relationship with local communities
- The relationship with contractors, suppliers and competitors
- Bribery, corruption and extortion
- Guidelines on gifts and entertainment
- A quick help to resolve conflicts of interest

Celtel has also developed an "Ethics and compliance code" and provides training for suppliers in ethical behaviour. The company has guidelines for Ethical Business Conduct "Respect All" that apart from general principles also guide employees and leaders about relationships and business conducts with the local authorities, local communities, contractors, suppliers and competitors. Apart from its overall CSR policy, Celtel also has a number of sectorial polices and strategies.

Celtel has also implemented high corporate governance standards. In 2004 the company received the International Finance Corporation´s (IFC) first annual Client Leadership Award for its significant contribution to sustainable development. The IFC is the private sector arm of the World Bank. Celtel was selected from over 1.300 companies worldwide.

CSR organisation

The CSR agenda is run by the Celtel foundation. The foundation has a close cooperation with other departments in the company and the foundation co-operates on areas like employee aids testing and breast cancer testing within the company. The foundation has also supported the company in introducing ILO standards.

CSR practices

Celtel works on three programmatic areas;

- Education
- Health
- Development

The area of Development covers both Community development and Environmental development.

With regard to the environmental issues environmental impact assessments are being done at all sites when new installations are set up. In each site, there are meetings with stakeholders to gain understanding for needs and requirements. With regard to CSR projects the aim is to be cross-cutting. An example can be a water project that affects both health and the community development. The company has for example provided communities with 500 boreholes across the six geo-political zones of the country.

Celtel also supports the National Action Committee Against Aids (NACA), through the sponsorship of its HIV-AIDS awareness campaign and has also initiated a pilot on HIV/Aids. All subscribers received sms messages on HIV/Aids when they were reminded of the dangers and were provided free lines to call to get more information and support on HIV/Aids. Celtel have also developed TV plasmas on billboards junctions on HIV/Aids. Further there is a co-operation with UNICEF with the purpose of educating teachers on HIV/Aids education.

Celtel is also involved in a breast cancer project through the whole process from how to examine if a person has cancer to support after having had the actual operation
Celtel also runs a pilot project in the Niger Delta, "the School Furniture Project". The engineers who make the installations at new sites identified the lack of and need for furniture in many of the schools of these communities. The project has so far funded 13 schools with furniture.

With regard to its customers the company is constantly trying to live its brand promise " Making life better" for its customers and the society at large. For example, all calls to their customer care 111 line are free and the company also responds to customers in five different languages (English, Pidgin, Igbo, Hausa and Yoruba).

Other initiatives mentioned are:

- First to launch service in all six geo-political zones in the country
- First to introduce recharge card
- First to commence emergency service
- First to introduce monthly free SMS
- First to introduce monthly airtime bonus

With regard to its internal CSR work, the foundation is actively involved in the prevention of and the development of awareness around the HIV/AIDS health issue. Celtel has a policy to promote preventative measures and to offer training to its employees. The policy is, wherever possible, to offer counselling, testing and treatment. Celtel has engaged a third-party non-profit organisation to manage the groups HIV/AIDS programmes and to provide HIV/AIDS testing treatment and counselling for its infected employees and their dependants on a confidential basis. In 2006 Celtel extended its HIV/AIDS programmes to all its employees.

Further, Celtel staff is encouraged to take part in community projects, particularly within the area of education.

5.4 Corporate Social Responsibility at Glo Mobile

Introduction

Glo Mobile launched its services in 2003. In its first year of operation, Glo Mobile became the fastest growing GSM network in Africa, achieving a record of one million subscribers and covering over 87 towns in nine months. The subscriber figure at the moment stands at over 9 million with coverage extending to over 40,000 cities, towns, communities and major roads, thus making the company the second largest operator in Nigeria.

CSR definition

The organisation did not present a definition of CSR.

Policies and strategies

When Glo Mobile was founded it decided to use its strength as a fully owned Nigerian company and to focus on a CSR strategy from the start. Glo Mobile has three leadwords in which CSR is deeply rooted;

- People.
- Power
- Possibilities

The company has a holistic view on CSR and regard sustainability as a strategic matter. The company strives to become a role model for other Nigerian companies.

CSR organisation

The CSR agenda is run by the Glo Mobile foundation and the organisation is at present building up its formal structure for CSR.

CSR practices

Glo Mobile´s first CSR initiative stemmed from the platform on which it launched its operations with Per Second Billing. Any GSM network operating on Per Minute Billing stands a good chance of making more returns on investment than a network operating on the Per Second Billing Platform. Glo Mobile decided to make more returns on its goodwill with its subscribers and the generality of the people of the nation over an immediate return on investment.

The CSR strategy of Glo Mobile has up till now had a strong focus on sports sponsoring and to date it has committed almost two billion naira to sports alone. Beginning with the exclusive partnership with the organising committee of the 8th All Africa Games, Glo Mobile committed over 100 million naira in cash and over 400 million in equipment and infrastructure to the games. Glo Mobile´s support for sports has also been extended to Golf, Polo and Squash. The biggest beneficiary of the company´s philanthrophy is soccer and sponsorship.

Glo Mobile has also initiated an involving partnership with the National Poverty Eradications Programme (NAPEP), to help unemployed youths establish call centres. The pilot scheme has involved the distribution of handsets, tables, chairs and parasols for 500 call centres and this has been extended to more beneficiaries.

Ultimately, the beneficiaries will be transformed to operators of mini business centres that will offer telephone, fax and internet services. There has also been a major partnership with the Niger Delta Development Commission (NDDC) towards the eradication of poverty in the region. The programme, named Self Employment Business Support will provide employment opportunities for youths in the region by helping them to establish their own commercial phone centres.

Glo Mobile also supports the annual Nigerian Institute of Management competition for young managers in Nigeria.

5.5 Corporate Social Responsibility at Astro Soccer Nigeria Limited (ASNL)

Introduction

Astro Soccer Nigeria Limited (ASNL) has as its aim to be the premier provider of youth football experiences in Nigeria. Through the provision of modern infrastructure, ASNL aims to promote five-a-side football (Futsal) in Nigeria. It is the fastest growing form of football in the world and Astro Soccer is trying to promote this version of football at the community level in Nigeria, while using it as a catalyst for developing the game in Nigeria, West Africa and in the long term Africa.

CSR definition

ASNL has not developed a definition of CSR since CSR is not operated on a formal basis but integrated in business idea and operation.

Drivers

The business idea started with a vision of the managing director when working as a lawyer in the United Kingdom. The vision was to create a company, combining sports, social transformation as well as providing a market platform.

The area where Astro Soccer decided to build its facility on was a very deprived and poor area. The government contributed by providing the land for free while Astro Soccer provided the rest of the funding. Within this deprived community there are 11 state schools with a total of 5.000 students. The schools were in very bad conditions when Astro Soccer built the facility.

Policies and strategies

ASNL has not developed a CSR policy since CSR is not operated on a formal basis but integrated in business idea and operation.

CSR organisation

ASNL has not a specific CSR organisation since CSR is not operated on a formal basis but integrated in business idea and operation.

CSR practices

Astro Soccer initiated the football club which is run according to the principle that companies pay annual fees to the club that enable the employees of the companies to come to the facility and play soccer after work as recreation. Astro Soccer also arranges different tournaments. The companies can also use the facility for marketing events. Part of the

income from the events, the company fees and marketing is donated to the schools. Ten of the eleven schools have so far been totally renovated. The children in the area are also allowed to play at the facility free of charge.

Astro Soccer only employs staff from the local community. The company has also interviewed the children of the schools and pupils with skills have been given the opportunity to work at the facility as hosts and referees. Some of the children are given the opportunity to apply for referee licenses. The principle is that the old students will be mentors for the young student to give them hope and possibilities for the future.

Astro Soccer also runs a programme "Computers through football" with the objective " to bridge the digital divide" – the economic gap that prohibits access to information technology. "Computers through football" is a non-profit making scheme dedicated to providing an alternative for achieving technology education in the classroom. It is geared towards providing IT infrastructure for state schools as a way of broadening the educational accomplishments of the Nigerian youth. Astro Soccer seeks the support of corporate organisations in donating their services, expertise and equipment for schools.

5.6 Corporate Social Responsibility in Nigeria based on dialogues with SMEs and NGOs

To increase my understanding of CSR in Nigeria I also held a number of dialogues with representatives from Orun Energy Limited and A3&O (SMEs) as well as with representatives from the New Nigeria Foundation and Wangonet (NGOs). I have aggregated the answers not specifying the organisations since some have asked for confidentiality. These dialogues have had the main purpose to increase the understanding of CSR in Nigeria by adding the perspective of some NGOs working on CSR as well as the perspectives of some SMEs not having formal CSR strategies.

The representatives of the SMEs in the study stressed that despite the fact that there are few SMEs in Nigeria with formal CSR strategies there is a strong commitment with regard to social and environmental concerns amongst many business leaders in SMEs in Nigeria. Some of the business leaders have, after studies and work, decided to return to Nigeria to contribute to the development of the country.

Since the proportion of economic activity generated by SMEs in both formal and informal sector is high in developing countries, the respondents argued that it would not be wise of the CSR activists not to engage with the SMEs. The problem is that the CSR agenda and the tools developed for larger companies are not always appropriate for SMEs. Detailed CSR guidelines, for example, are often beyond the capacity of SMEs. Before the SMEs embrace the CSR agenda they need to understand that CSR practices for example can

contribute to improved reputation with internal and external stakeholders and that higher staff retention and staff satisfaction will reduce costs for recruiting and training new staff.

There are a few examples of CSR initiatives with SME focus in Nigeria. For example, access to affordable transport for Nigeria´s SME sector is an important factor in the reconstruction of the economy. Although Nigeria has a domestic automotive industry, it has been affected seriously by the country´s prolonged overall economic and political problems. The organisation UNIDO has for example implemented a business partnership project to promote local production of two- and three-wheeler vehicles, taking into consideration their environmental impact. The objective has been to strengthen technological capacities in local micro enterprises and SMEs, so that they can become part of the supply chain for simple but environmentally sound motor vehicles, produced in Nigeria.

The respondents from the SMEs also witnessed about the creativity and innovation of the SME sector in Nigeria but also stressed the fact that today there is a lack of business co-operation. This not only affects business outcomes but also CSR practices since there is an apparent need for co-operation between different stakeholders in society to be able to reach sustainable progress within the CSR field. The respondents reasoned that this situation has been created due to the low-trust economy in Nigeria in which businesses have to operate. The low-trust economy has resulted in low-trust even between businesses. SMEs need to develop business approaches that use not only competition but co-operation with all stakeholders.

The respondents from the SMEs also stressed the fact that if Nigeria is going to reach sustainable development there have to be other actors than the multinational companies driving the CSR agenda and that new ways of engaging the SMEs in this journey have to be explored. Sustainable business as a subject could also be included in the educational system of Nigeria as well as in entrepreneurial training, if CSR is to be integrated in the whole society. In a country of high level poverty there is a necessity for operating with an ethical concern for others and community otherwise people will function as prisoners in society being worried about their safety and concerns for theft.

The respondents from the SMEs also witnessed about the fact that despite no formal practices, informal CSR practices are taken place on a daily basis in Nigeria with business leaders taking responsibility for their employees who often are treated as extended family. A leader has responsibility, in private life as well as in business life, for its family members as well as for its employees. Examples of informal practices in Nigeria can be supporting employees family commitment outside contracted payments, employee education outside employment, community provisions to support infrastructure needs such as wells for water, generators for electricity and computers. At the same time, due to societal and economical constraints one can observe examples of employees not being paid salaries for long periods and examples of companies not living up to human rights. According to the respondents from the SMEs ,when a company is in trouble it is "family" who should sacrifice with you since staff does not get paid.

In the same way employees also benefit beyond contract when times are good. Most Nigerian cultures have built in the principle of treating strangers better than you treat family because family is expected to be more understanding.

Since the existence of informal CSR practices is immense in Nigeria, the respondents from the SMEs, proposed case studies and story telling networks in which SMEs can share their challenges, processes and solutions.

The respondents of the NGOs explained that most of the CSR activities in the NGO sector in Nigeria are focused on health, education and community development in co-operation with multinational and large national companies. Very little effort has so far been made to reach the businesses within the SME sector and to get them involved in the CSR agenda.

According to the NGOs the main challenges consist of gaining understanding, commitment and engagement for the CSR agenda amongst businesses but also amongst politicians and other stakeholders in Nigeria. According to the NGOs, the CSR concept is still viewed as being mainly philanthropic, a concept mainly contributing to societal development but not necessarily to business development.

There is also a constant struggle for funding and many NGOs claim that there is a need for increased co-operation between NGOs if the CSR agenda is to succeed. The CSR agenda is also, to a great extent, driven by international NGOs and not by national or local organisations.

According to the respondents from the NGOs there is a need for a more process oriented CSR agenda with proper review systems and a continuous improvement approach. Today it appears that many of the CSR initiatives are event driven rather than process driven, with a focus on acknowledgements and recognition rather than results.

5.7 Summary empirical findings

In the following section I have broken down the results from interviews and dialogues with different stakeholders in Nigeria according to the three research questions;

- What is the understanding and reason for CSR in Nigerian organisations?
- How do Nigerian companies implement CSR?
- What are the learning experiences and solutions for the future with regard to business participation in creating a sustainable society?

5.7.1 Understanding and reason for CSR in Nigerian organisations

One of the research questions related to the understanding of the concept CSR and its meaning. According to almost all interviewees, Corporate Social Responsibility as a concept, is new in Nigeria even though its implementation stems back in history. Nigerian companies have a long tradition of partnership and dialogue with their communities and stakeholders. Some of the respondents acknowledged the fact that leaders in Nigeria traditionally not only represent the company but also the family and that the people in the company are viewed as a kind of extended family.

Some of the respondents also talked about Nigeria having a tradition of not only viewing employees as resources but as ends in themselves. The strict divide between work and private life, as it is frequently perceived in the West, has not traditionally been the case in Nigeria. But with more and more Nigerian managers (at least when considering the larger companies) studying abroad and with the increased westernalisation in management many traditions have changed and today's organisations are often viewed more as separate entities from the private sphere than in the earlier days.

Some organisations have not created their own definition of the concept CSR but have adopted already established and accepted definitions. All agreed on the three dimensions of CSR namely the environmental, social and financial dimensions.

Most of the companies interviewed, including the NGOs who work on promoting CSR in Nigeria, addressed the challenges they are facing in trying to gain an understanding for the CSR concept, both internally amongst leaders and employees, and externally in the society. One of the interviewees argued that many managers and employees have difficulties in separating traditional Human Resource Management and CSR from each other.

Many people view CSR mainly as a philanthropic issue, benefiting society but not necessarily the companies. According to the respondents very few people have an understanding of the business implications and benefits from working on CSR.

The next question related to the driving forces, namely the reasons for companies to implement CSR strategies in Nigeria. According to the interviewees the main drivers are:

- Philanthropic motives – to give back to society
- To create improved brand value

The main motive seems to be the need for businesses to contribute to community development, environmental improvements and societal change. According to the respondents, the lack of governmental and institutional support in Nigeria today with regard to improving the conditions in society, puts an increased pressure on the business society to contribute to social transformation of Nigeria.

The majority of the interviewees talked about the ongoing transformation of Nigeria. One of the respondents stressed the fact that with more and more private companies working on CSR this will probably put an increased pressure on the Nigerian government in supporting the CSR movement and the transformation of society. Others were more pessimistic with regard to future support from the government and other institutions in the CSR development in Nigeria.

According to some of the people interviewed, the main driver for multinational companies operating in Nigeria seems to be the pressure from their respective head offices to initiate regional CSR strategies and initiatives. The companies in this study do not belong to this category of western multinational enterprises and therefore the direct pressure from head offices abroad does not seem to be the main driver.

Apart from the main driving force, namely, to give back to society and to support poverty reduction and social transformation, some of the interviewees also mentioned improving brand value as an important driving force. The possibility of creating increased brand value through the CSR strategies was highlighted during the interviews and most of the respondents stressed the importance of not just creating brand value through artificial policy documents but through the initiatives and actual work.

According to one of the respondents there is a lot of pressure on Nigeria from the outside world with regard to CSR and Human Rights. The United Nations, NGOs, and many nations put pressure on the Nigerian government. One of the respondents mentioned that the growing middle class and its increased awareness of consumer rights will put more pressure and influence on the CSR agenda in the future. For example, in Nigeria today, Consumer Protection Councils exist but according to the respondent, the councils do not function effectively and even more seriously, the majority of people are not aware of their existence.

One of the respondents argued that today´s society of information technology with possibilities to gain information through internet and other sources will increase consumer and stakeholder pressure.

According to the respondents CSR is not, as many believe, only an agenda for the multinational companies operating in Nigeria. More and more national companies initiate CSR strategies even though the ongoing process is not as fast as many of the respondents had wished for.

5.7.2 How Nigerian organisations implement CSR

In this section I will try to summarize the empirical findings with regard to how organisations in Nigeria implement CSR.

Leadership

Leadership with regard to CSR is about how the leaders of an organisation ensure that the vision and values of the organisation reflect a socially responsible culture, which they role model and reinforce with the organisation´s people. According to the interviewees it seems that most of the companies have a strong top management commitment.

The leaders, for example in Globacom and Celtel, link CSR strongly to the company business values. This commitment is often communicated through strategic documents and internal communication forums, like employee magazines.

To what extent this top management commitment and value driven approach has been cascaded through the organisation to all management levels did not come through in the interviews. Since many of the people interviewed talked about the challenges of gaining commitment and understanding within their organisations it seems that cascading CSR through all management levels and integrating CSR in the daily businesses seem to be an ongoing task which seems to be consistent with the hierarchical approach in large African organisations.

Policies and Strategies

Policies and strategies are about how the organisation embed CSR into its principles and plans for its operations by integrating the vision with policies and strategies; by involving internal and external stakeholders and their present and future needs and expectations in the development, review and updating of policy and strategy.

In increasing numbers, corporate leaders see the competitive and profit advantages that can be reached through a strategy that includes social responsibility. During the first phase of developing a social strategy, it is important to identify the specific benefits that can be brought into an organisation. In which way can a CSR strategy contribute to the organisation's objectives? How can an organisation intertwine these objectives with the ongoing developmental progress, and how can a CSR strategy assist the organisation in obtaining a skilled and diverse workforce in the future?

To connect CSR to the company strategy, it is also important for an organisation to define what it means when using the definition CSR.

The results from the interviews and dialogues with regard to linking CSR to the policies and strategies of the organisation are presented below.

Since the majority of the organisations in this study are at the starting point of their respective CSR journeys, policies had not yet been taken in all organisations but a clear linkage between CSR and the company values and policies exist

According to the respondents, large companies in Nigeria usually organise their CSR activities through a company foundation. The foundation usually consists of a number of employees who have the responsibility for the CSR activities of the company. A percentage of the income of the company is usually set aside for the foundation and the management sometimes set the priorities, for example the programmatic areas. The foundation usually has the freedom to choose projects and initiatives within this framework.

According to one of the respondents, the positive aspect of organising the CSR activities through a foundation, is the fact that it makes it easy for different stakeholders to know where and who to approach in CSR matters. In addition, the people working in the foundations are specialized within this area and can focus entirely on the CSR work.

The negative aspect of running the CSR agenda through a foundation, as one of the interviewees remarked, is the difficulty of getting engagement and understanding from leaders and employees within the organisation. When the CSR agenda is run by a separate department it makes it easy for other employees and managers to consider CSR as something that is being done exclusively by the foundation. Therefore the companies sometimes have difficulties in integrating CSR in the daily work of the companies.

One of the respondents talked about the need for foundations to work closely with other departments of the organisation and one of the interviewees stressed the importance of employing the right people to work with CSR within a company. Many of the people working on CSR have first of all experiences from the NGO sector. This might imply that sometimes they have difficulties in understanding the business case and understanding the perception of the management teams. According to the respondent it is important to have people employed as CSR managers who are not only experts on CSR, but who also understand the business aspects.

Since the foundations usually are run by one or few people many of the respondents considered it is a necessity to co-operate with NGOs and other organisations. According to the interviewees, the foundations sometimes run their own programmes and sometimes fund programmes of other NGOs and/or partner in their initiatives.

There are many NGOs in Nigeria and according to one of the respondents there is a constant fight for resources and competition between the different NGOs in getting fundings from the foundations.

People

People is about how organisations manage, develop and release the full potential of their people at individual, team based and organisational level, including involving and empowering them in discussions on CSR related activities and planning.

Most of the interviewees talked primarily about their external CSR initiatives. It seemed as if most of initiatives of the foundations focus on external CSR initiatives.

The majority of the internal CSR initiatives appear to be found within the health area. This can for example consist of prevention of and the development of awareness around the HIV/AIDS health issue like testing, treatment and training to the employees.

Staff sometimes is encouraged to take part in community projects and in initiatives like fair employment contracts, pensions and similar initiatives are frequent within the organisation.

Partnership and resources

Partnership and resources is about how organisations plan and manage external partnerships, suppliers and internal resources to support policy and strategy and CSR objectives. With regard to this there was not so much information gained through the interviews.

Some of the interviewees talked about the need for dialogue between companies, stakeholders and communities. To gain an understanding of the needs in the community and how to develop creative CSR approaches and initiatives there is a need for constant dialogue. Some of the interviewed talked about immense travelling across Nigeria to the most remote areas as a way of meeting the stakeholders and keeping an ongoing dialogue. One of the respondents talked about how the employees of the foundation try to live as they preach and therefore have an open-door policy with the purpose of making it easy for different stakeholders to approach and get in contact with the foundation.

Apart from using the dialogue with stakeholders as a forum for creating an understanding of the community needs and the innovation of CSR ideas, some of the respondents talked about the visits and dialogues as forums for review of the different CSR initiatives and projects.

According to one respondent it is also important when working on CSR in Nigeria, that all ethnic and religious groups are being represented, so that the company is not perceived as having prejudices against any specific groups.

Processes

Processes are about how organisations design and manage activities in order to fully satisfy and generate increasing value for all stakeholders.

It seems like most of the external CSR initiatives run by the organisations are so called philanthrophic. When the social needs are as huge as they are it is difficult to focus on employee development and similar CSR initiatives. As one of the respondent said "*even if we don't put it out with big letters, our CSR initiatives are aimed to do as much effect as possible, to reach out to those who are in most needs*".

The most common programmatic areas appear to be within community development, environment and health. One of the initiatives within the health area is the combat against HIV/Aids, breast cancer, tuberculosis and polio. With regard to community development it seems like water supply and education are examples of top priorities.

Even though environment is one of the programmatic areas and for example the telecom businesses do environmental impact assessments when setting up new sites, it was only one of the interviewees who talked about the environment as one of the most urgent CSR areas for Nigeria. This person urged for a movement where all Nigerian companies, large and small, would contribute by doing something environmentally friendly.

With regard to processes aimed at satisfying and generating increased value for the customers there were examples of initiatives, even though not as many as within the health, education and community development areas. Examples were micro credits offered to customers, free lines to get information on HIV/AIDS, free customer care calls, different languages offered at customer service and per second billing.

5.7.3 Learning experiences and solutions for the future

In this section I will summarize learning experiences and proposed solutions for the future articulated by the interviewees. Since CSR as a concept is relatively new in Nigeria, at least when referring to the non-multinational companies, the main learning experiences have probably not yet been discovered. Despite this, I will try to summarize the main findings as below:

Mainstreaming CSR

According to the respondents CSR needs to be mainstreamed within the Nigerian business society and there is a lack of, and need for a process driven CSR agenda in Nigeria. According to one respondent, a lot of people who work on CSR in Nigeria seem to focus more on acknowledgements than in the learning processes and in improving the CSR agenda.

Partnerships stakeholders

The respondents stressed the importance of working on the CSR agenda in Nigeria in partnership with different stakeholders in the society. To be able to reach sustainable progress they stressed the need for co-operation.

Review and continuous improvements

Some of the respondents talked about a lack of review and continuous improvements. When CSR projects have been finalized there is a tendency to sometimes not review or reflect on improvement areas.

It seems to be a lack of continuous improvement within the CSR framework.

Integrating CSR in educational system and new businesses

Some respondents talked about the need to educate young people in Nigeria, including new entrepreneurs, in the importance of ethics and social responsibilities. The large companies constitute only a percentage of the total number of companies in Nigeria and if Nigeria is to reach a sustainable business climate it is important that not only the multinationals but also the small and medium sized companies are environmentally and socially responsible.

6. Analysis

In this chapter, the empirical findings are analysed and linked to the theoretical findings.

"What assumptions am I making, that I don´t know I´m making and what can I create that will give me something new "

McIntosh, 2003

The purpose of this thesis has primarily been to gain a first understanding of CSR from a Nigerian perspective to form a baseline for further research. The three main research questions have been:

- What is the understanding and reason for CSR in Nigerian organisations?
- How do Nigerian organisations implement CSR?
- What are the learning experiences and solutions for the future with regard to business participation in creating a sustainable society?

In this section the empirical findings will be analyzed and linked to the theoretical findings.

One of the most used and quoted theoretical CSR model is Caroll´s "Pyramid of Corporate Social Responsibility" (1991), in which CSR is regarded as a multi-layered concept, which can be differentiated into four interrelated aspects – economic, legal, ethical and philanthropic responsibilities.

So let us begin by analyzing the empirical findings according to Carroll´s model. According to the theoretical findings philanthropic responsibility has a high priority in Nigeria. The empirical findings support this statement since all the people interviewed in Nigeria manifest the need for companies to engage in philanthropy since the government and institutions fail to support the socio-economic needs of the Nigerian society.

The empirical findings are also in accordance with the study "Revisiting Carroll´s CSR pyramid from an African perspective" (Pedersen & Huniche, 2006). According to this study, economic responsibilities get the most emphasis in Africa while philanthropy is given second highest priority. Ethics seems to have the least influence on the CSR agenda in Africa according to the study.

But does this mean that African companies are less ethical than in the West or can it be that differences in moral practices are due to differing circumstances, not differing moral principles? And how do people interpret the different dimensions of Carroll´s model in

different cultures? What is meant by philanthropy? Something that might be viewed as philanthropy in the West, like supporting funding for HIV/Aids prevention might in Nigeria be a business necessity for survival where a large proportion of the employees might be affected.

The positive aspect of using Carroll´s model is that the model is easy to understand and that it shows that CSR has more than one dimension and that the different dimensions sometimes are in contrast with one another. The problem with using Carroll´s model in an African context is that the model has not been properly tested outside America. In addition, the model appears too static to be able to capture the complexity of CSR in practice. In an African context for example, conflict and contradictions usually tend to be the norm, rather than the exception.

Research indicates that the understanding and practice of CSR is socio-culturally framed and a significant result of the World Business Council for Sustainability Development study (http://www.cecodes.org.co) was that different countries and regions in the world have different perspectives and understanding with regard to what CSR means.

Today in Africa, there is an increased awareness of the need for management models in Africa that are more in harmony with cultural context and traditions. A number of new management concepts have been developed in Africa that link management and cultural roots. So let us explore how the empirical findings can be analyzed according to an African indigenous management concept. I have chosen the Omoluwabi concept since the field study has taken place in Nigeria and because Omoluwabi principles are deeply rooted in Nigerian society.

6.1 Empirical findings analyzed and linked to the Omoluwabi concept

In the past the Yoruba people (A large ethno-linguistic group or ethnic nation in Africa that constitutes approximately 21 percent of Nigeria´s total population) of the West coast of Africa used the concept of Omoluwabi to signify an evolved character. For example, the Omoluwabi concept was used to create what in Nigeria is called Egbe Ifesowapo i.e. Cooperative Society so that subsistence farmers could pull resources to buy seeds, transport et al especially in the 1950s and 1960s. These subsistence farmers became the world top producers of cocoa which is itself a plantation crop more suited for large commercial farming. In the ancient times Omoluwabi was the basis for proper negotiation, transfer of credit and recognition within society.

The Omoluwabi management concept is based on these ancient Omoluwabi principles and consists of seven elements. In an organisational context the first three elements explore and analyze the true character of an organisation. The four remaining elements examine what actions are taken by the organisation, its practices and principles.

In the matrix below I will try to extract some of the empirical findings in Nigeria using the different Omoluwabi elements. Each element is referenced with relevant evidence from the organisations interviewed. It provides a benchmark of how the CSR evolution of the Organisations are occurring as well as a comparison against each other. The quality of the result reflects the limitation of the responses from the participating organisations but nevertheless it highlights some key patterns.

Company Elements	UBA	Celtel	Glo Mobile	ASNL	A&Omedia/ Orun Energy
Isiju/Olaju - **"Illusions and Distractions"**	Defines CSR in a clinical way that does not see the unique qualities of its context. The definition has been adopted from the West.	Defines CSR as being an integral part of society. Seems authentic and an expression of its character.	In the process of defining and building understanding.	Using soccer to improve experience and collaboration of young people.	No formal CSR strategy – no explicit CSR definition.
Oju Inu – **"Insight or trained Intuition"**	The organisation is driven to become a role model for other businesses in Nigeria and to enhance its brand as well as its business.	To connect CSR activities to its value of "Making life better for their customers, employees, shareholders and the communities in which they do business".	Driven by making CSR integral to its brand.	Facilitating social transformation in Nigeria.	Improve societal conditions and create business opportunities.

Ami – **"Symbols and Omens"**	Focuses on basic needs.	Focuses on the issues that are relevant to the country especially corruption and cultural diversity.	Focuses on sports and erasing poverty.	Recognition that football is a common denominator in Nigeria.	Needs in society combined with business opportunities.
Iwalewa – **"Character is reflected in the Beauty of Behaviour"**	Yet to develop a policy but seeking to integrate its approach into its business strategies.	Their brand values explicitly connect with their CSR focus. The policies are for example translated into Codes of Conducts.	Three key words: Power, People, Possibilities. The organisation is building up its policies.	Using the support of the private sector to engage the local community including skills development and life experiences.	No formal CSR strategy – no formal CSR policies.
Eniyan Laso Mi – **"Human are my Cloak"**	Partnerships with NGOs, trying to reach as many people as possible.	Co-operation suppliers, NGOs and others.	Partnerships with NGOs.	A focal point for local children as well as community, building relationships with politicians, companies and local community.	Lack of co-operation other SMEs.
Afose – **"Words into reality"**	Focus on micro credit, scholarship and environment.	Using three programmatic areas: Education, Health & Development.	It uses its philanthrophy to extend its business reach by sponsoring major sports programmes as well as helping unemployed through call centres.	Examples include Computers through football, mentoring and free use of facilities by local children.	Alternative energy systems, internet solutions.

Ire – "Blessings"	Review system needs to be developed.	First IFC Annual Client Leadership Award winner.	Review system needs to be developed.	Results in improvements local society, schools, education and similar.	Business results – no review system on effects community.
Overall	CSR approach is similar to any corporation across the western world but adapted to Nigerian needs	An authentic approach linked to the unique circumstances as well as shaped by the uniquely Africa experience of founder Dr Mo Ibrahim.	A philanthropic approach that is not as systematic yet but closely linked with its business target.	A grassroots approach that is typical of social enterprises all over the world but adapted to Nigerian needs.	Informal CSR approach and personal commitment as well as linkage CSR and business opportunities.

6.1 The Omouwabi matrix (own elaboration)

I will continue this section by exploring the understanding of how the seven elements can be linked to the CSR concept, as well as presenting some patterns from the evidence in the above matrix that helps to come to some conclusions.

1. The first element is Isiju or Olaju – "Illusions and Distractions".

With regard to CSR this element relates to what extent an organisation understands the reality and the inclusiveness of many realities. The element explores how authentic the CSR agenda is and how the organisation chooses to understand and define the CSR concept.

With regard to the first element it appears that many large companies in Nigeria adopt definitions already established and developed by organisations from the West. UBA has for example adopted the CSR definition of the World Business Council for Sustainable Development. The Omoluwabi concept urges that organisations use an analytical approach to develop own definition and understanding based on the uniqueness of the organisation.

2. The second element is Oju Inu – "Insight or trained Intuition"

This element explores how people internalize the CSR concept. What are the true drivers for the CSR journey of the organisation? Our dynamics are often well ingrained in our fears and dreams and most times we are the last people to be aware of why as well as how they work. To evolve we need to understand the reasons for our choice of meanings. According to Omoluwabi, people are co-creator of the reality they seek to change and until they know the conscious as well as unconscious drivers of these choices they will be prisoners of their habitual meaning making.

With regard to the second element all interviewees manifest the philanthropic motive as being the most urgent motive in Nigeria. CSR is primarily regarded as a mean to reduce poverty and to improve societal conditions. The Omoluwabi concept urges organisations to explore what the true drivers are. Can there be other reasons such as pressure from for example foreign governments and NGOs that drive the CSR initiatives?

3. The third element is Ami - "Symbols and Omens"

This element is about seeing patterns and understanding what practices the organisation repeats. In this element we look at elements as trends and issues that are emerging in the operating environment of the organisation. What are the trends and patterns in the environment that the organisation needs to see, explore and understand to be able to choose the right path for its CSR journey?

A question is if the CSR initiatives that are being practiced are practiced more out of habit and tradition than out of proper analysis. The organisations involved in the field study have all similar programmatic areas, as for example community development and health. These areas are of course of great significance if Nigeria is going to reach sustainable development. The question is if proper analyses have been made with regard to alternative CSR areas that can be addressed in society, as for example unemployment and entrepreneurship. Glo Mobile has for example initiated programmes helping unemployed youths to establish call centres using its business skills and experiences (telecom) to improve societal conditions.

4. The fourth element is Iwalewa – "Character is reflected in the Beauty of Behaviour"

This element is about identifying what the behaviours are that represent the values of the organisation. How does CSR manifest itself in the organisation? What are the policies and principles guiding the CSR practices in the organisation? When the actions of the organisation are in alignment with its purpose, policies and principles, then the organisation can evolve in a meaningful way.

With regard to the fourth element, it appears that many organisations with formal CSR strategies have developed CSR policies and values that are closely linked to their business principles and values. Celtel has for example linked its CSR practices to it vision and commitment of "Making life better for its customers, employees, shareholders and the communities in which they do business".

5. The fifth element is Eniyan Laso Mi – "Humans are my cloak"

This element explores how the organisation creates networks and partnerships within its CSR agenda. The relationships that the organisation create and utilise are an essential part of the character of the organisation. The quality of the relationships determines the success of the organisation.

As to the fifth element many of the organisations witnessed about close co-operation with local communities, different stakeholder groups and NGOs. Despite this, many of the respondents stressed the need for increased co-operation within the CSR field. According to many of the respondents there is a need for increased co-operation between Nigerian companies working on CSR as well as a need to involve SMEs in the CSR agenda of Nigeria. Many also witnessed about the competition between different NGOs in raising funding and that there is a need for increased co-operation even within the NGO sector.

6. The sixth element is Afose – "Words into reality"

This element is about execution and how an organisation transforms the CSR agenda into its management systems. How are the CSR policies and principles translated into daily actions and programmes?

With regard to the sixth element it appears to be a lack of strategies in how to transform the CSR policies into daily operations. Although many witnessed about the necessity of linking CSR practices to strategic business plans it appears that the CSR agenda is often driven by the foundations without the CSR practices being integrated into management systems and daily business operations. A question is how to engage and create commitment among leaders and employees within the organisation and to explore how CSR can be embedded in different departments and sections of the organisations.

7. The seventh element is Ire – "Blessings"

According to Omoluwabi, success is closely linked to passion and enthusiasm, which is directly connected to the outcomes that the organisation desire. It is important to know what the desired outcomes look like. Since most organisations focus on what is measurable many organisations focus on outputs. In fact, the outcomes are what allow the organisation a holistic and integral view of possibilities. This requires that the organisation reviews the impact of its CSR practices, internally and externally.

With regard to the last element CSR in Nigeria is closely linked to philanthropy and sometimes the subjects are not even separated from each other. According to many of the respondents the philanthropic initiatives have to a great extent been institutionalized in Nigeria. A question to raise is if the organisations have analyzed the impact of their CSR practices to find out if they reinforce this CSR institutionalization or if their CSR practices truly enable communities and people to take charge of their lives and destinies. Many of

the respondents claim that the review processes of most CSR practices could be improved

6.2 Summary analysis of the empirical findings according to research questions

In this section I will try to summarize the above analysis of the empirical findings according to the three main research questions:

- What is the understanding and reason for CSR in Nigerian organisations?
- How do Nigerian companies implement CSR?
- What are the learning experiences and solutions for the future with regard to business participation in creating a sustainable society?

As evidenced in previous sections, CSR in Nigeria is a relatively new concept that started off as a response by multinationals (primarily from oil and gas sector) to remedy the effects of their extraction activities on the local communities. Today, more and more companies initiate CSR strategies in Nigeria. Apart from multinational companies we can also observe an increased number of large national Nigerian companies, for example within the banking and telecom sectors, setting up formal CSR strategies.

According to the theoretical findings there are a myriad of definitions of CSR, each valuable in their own right, defined to fit the organisation in question. According to the empirical findings this seems to apply for Nigeria as well with varying definitions in different organisations. It also appears that the majority of the organisations have adopted CSR definitions from the West.

According to the theoretical findings philanthropy gets a high priority in Africa which is due to the huge socio-economic needs which has resulted in philanthropy becoming an expected norm in the African society. Also CSR is still at an early stage in Africa, sometimes even equating philanthropy. According to the theoretical findings the philanthropic motive has the highest priority in Nigeria as well. This is confirmed by the empirical findings that show that the Nigerian companies in the field study perceive and practice CSR as corporate philanthropy primarily aimed at addressing socio-economic development challenges.

According to the theoretical findings CSR is socio-culturally embedded. With regard to Nigeria and the empirical findings in the field study there is a clear connection between CSR practices and cultural/societal circumstances. Philanthropic activities are prime activities since social needs in Nigeria are so endemic. It is important to observe though that what are regarded as philanthropic motives in the West might be business motives in Nigeria.

CSR initiatives in Nigeria have a positive impact on the society but what can also be observed in the theoretical findings is that many of the CSR initiatives are ad hoc and not always sustainable, sometimes even generating negative impacts on society. What the empirical findings show is that the organisations involved in the field study all have similar programmatic areas, as for example community development and health. These areas are of course of great significance if Nigeria is going to reach sustainable development. The question is if proper analyses have been made with regard to alternative CSR areas that can be addressed in society.

Apart from the CSR practices in MNEs and large national companies there are also a number of social entrepreneurship companies in Nigeria, exemplified by Astro Soccer in the field study. In the social entrepreneurship companies CSR is embedded in business idea. According to the respondents in the study, the number of social entrepreneurship companies is increasing in Nigeria but this has been difficult to verify due to lack of statistics.

There are also SMEs in Nigeria without formal CSR practices but with leaders with a personal commitment to improve the Nigerian society and to integrate this personal engagement with business opportunities. A3 & O Media and Orun Energy Limited who were part of the field study are examples of these kinds of organisations. In these companies the CSR concept is practiced on an informal basis. The SMEs reflect an implicit more dynamic culture of concern and respect for stakeholders which operates informally and might not be labelled CSR but is a reflection of an evolving society in which basic amenities are often not provided by government.

As to the empirical findings it appears that the CSR practices in Nigeria to a large extent have a "donor- receiver" approach and do not seem to be regarded as practices that have the possibility of evolving all involved stakeholders. The CSR approach is primarily driven as a mean for solving existing societal problems while at the same time making life easier for companies operating within the Nigerian context. Nigeria may need to transform its CSR journey to a next phase where the CSR agenda is driven by a variety of stakeholders, including SMEs from both the formal and informal sector, to foster innovation and creativity in Nigeria in a sustainable manner.

Stakeholder dialogues exist between companies with CSR strategies and the local communities and NGOs in Nigeria. Despite this, it seems to be a lack of co-operation between multinationals/ large national companies and the SMEs in the formal and informal sector of Nigeria. Other improvement areas discovered in the empirical findings was the need for CSR practices being integrated into management systems and daily business operations. Another learning was that the philanthropic initiatives in Nigeria to a great extent have been institutionalized. A question to raise is if the organisations have analyzed the impact of their CSR practices to find out if they reinforce this CSR institutionalization or if their CSR practices truly enable communities and people to take charge of their lives and destinies.

6.3 Conclusion of analysis

The CSR practices of the MNEs and large national companies in Nigeria generate positive impacts on the society in Nigeria but at the same time many witness about ad hoc initiatives without sustainability for concerned communities. A solution to this could be that the multinational and large national companies with formal CSR strategies initiate co-operation with the SMEs in both the formal and informal sector of Nigeria to learn from each other and to develop a joint CSR agenda for Nigeria. It will probably be necessary to demonstrate to SMEs in Nigeria that the principles of CSR are not just something that calls for compliance; but to demonstrate that CSR can make business sense and can open up to access to growing markets. SME clusters can for example be an effective platform to launch broader CSR initiatives.

If CSR is going to develop as a mean for creating sustainable businesses in Nigeria, as well as improving the conditions of its citizens we might need to consider how a CSR concept can be developed that not only MNEs can embrace but also the SMEs in both the informal and formal sector. The question is how to develop a local/regional agenda that to a great extent has been market-driven as well as a response to concerns of the rich country stakeholders of Nigeria. There are examples of countries developing local CSR applications though. For example, in China efforts have been made to make the country a standard-setter, not simply a "taker" of standards developed elsewhere. CSC9000T, a textile industry standard, was developed within the China Textile and Apparel Council with government endorsement and adopted in 2005. It is based on Chinese legislation and provides a management system for companies who want to be socially responsible (http://www.un.org).

Based on previous analysis is a proposed model for the CSR development in Nigeria.

Pre-colonial traits	New African management approaches	CSR influences from West
Consensus	African Renaissance	" A choice of the best from West"
Sharing	Ubuntu	
Collectivism	Omoluwabi	
Equilibrium nature and super national		
Group loyalty		
Value of		

A new CSR approach – A "hybrid approach"
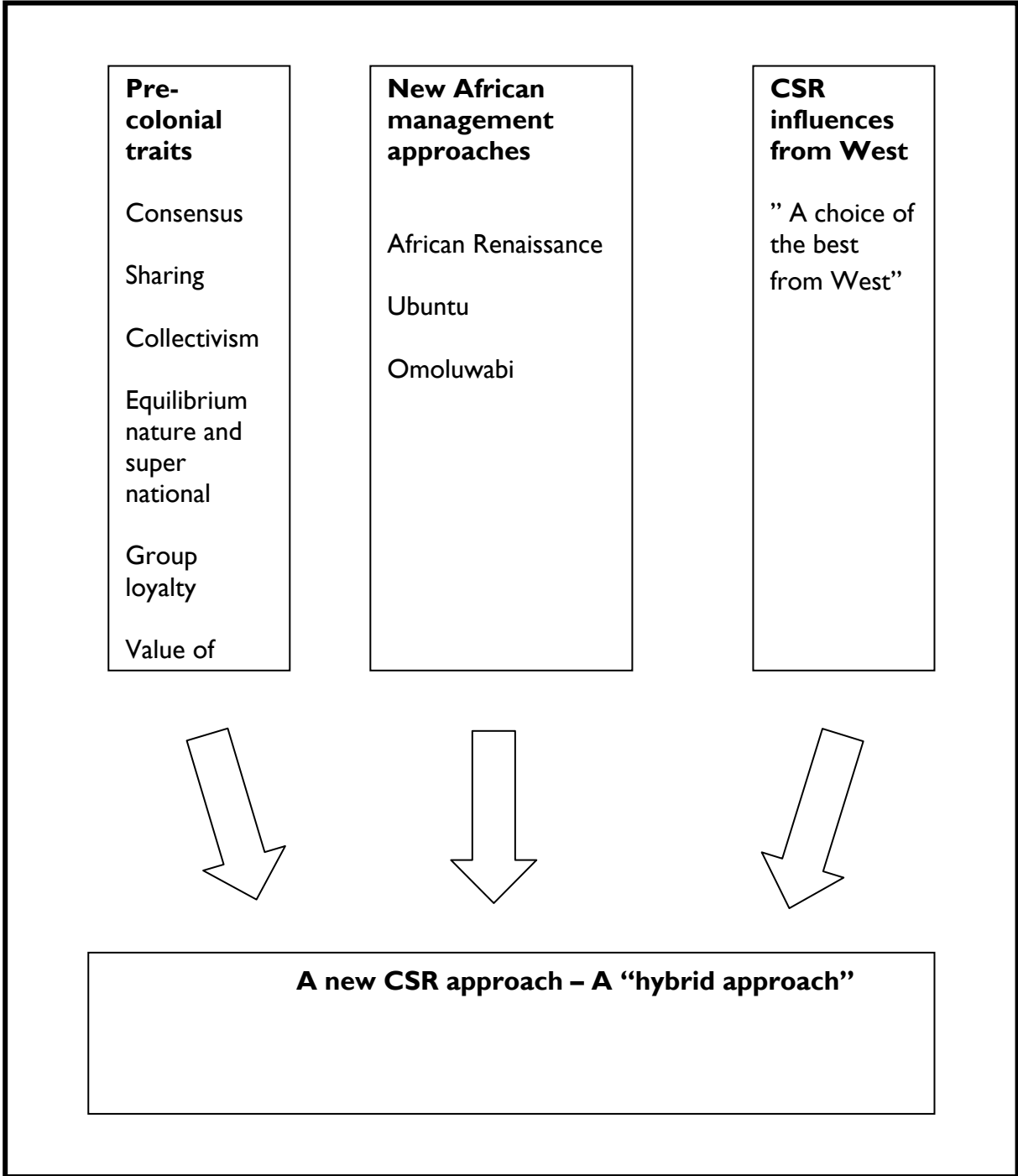
6.2 Proposed model for CSR development in Nigeria (own elaboration).

Most companies with formal CSR strategies in Nigeria are MNEs or large national companies. Since many of these have adapted code of conducts and other CSR approaches from the West I see a risk when more and more national companies are setting up CSR strategies that these will follow the approaches used by the MNEs. CSR is on its way to globalization, especially through the MNEs so a central concern in the current drive for global CSR practice is the seeming underlying assumptions of the homogeneity of the CSR construct at a global level.

I would recommend an approach, not excluding western approaches but using a selective approach and not exclusively imitate Western CSR approaches. Many of the Western approaches have been tested and improved accordingly and should of course not be neglected. But at the same time I would like to see an integrated approach, using what I call a "hybrid approach" which means using "the best from West" namely selectively use Western approaches that can be useful but at the same time develop own practices that are linked to cultural roots and which can be understood and engage SMEs in the formal and informal sector of Nigeria. The new African management models that link management systems to cultural context could be used in this integrated approach when developing the CSR agenda in Nigeria.

7. Overall conclusions

In this chapter the overall conclusions of the thesis are presented.

I will in this section address the main research question of this thesis, namely what can be learnt from Nigeria in the continuous improvement journey of CSR worldwide.

One of the learning´s from this study has been the confirmation that CSR is socio-culturally embedded. With regard to Nigeria and the empirical findings in the field study there is a clear connection between CSR practices and cultural/societal circumstances. This is evidenced in the study by the fact that Nigerian companies in the field study perceive and practice CSR primarily as corporate philanthropy primarily aimed at addressing socio-economic development challenges. It is also evidenced by the fact that due to societal circumstances the philanthropy initiatives have to a great extent been institutionalized in Nigeria.

What can also be learnt from Nigeria is that it is important to be aware of differences in understanding and usage of CSR definitions and concepts. What is regarded as a philanthropic motive in the West is usually a business motive in Nigeria. Businesses in Nigeria can not function if employees are affected by HIV/Aids or if infrastructure is unavailable and therefore philanthropic motives and business motives are closely interconnected in a country like Nigeria.

As evidenced in earlier sections, CSR from a Nigerian perspective can be viewed as two-fold. Firstly, there is the recent development of formal CSR practices mainly driven by Manes and large national companies. These initiatives are mainly philanthropic with practices and understanding to a large extent "imported" from the West. The formal CSR agenda is very much in accordance with the CSR practices in the West even if adapted to the socio-economic needs in the Nigerian society.

Secondly, many of the respondents in the field study manifest the existence of informal CSR practices that are closely linked to cultural Nigerian traits, mostly found in SMEs in the formal and informal sector of Nigeria.

Even though the concept of CSR is new in Nigeria its implementation stems back in history. According to the respondents Nigerian companies have a long tradition of partnership and dialogue with their communities and stakeholders. Some of the respondents acknowledged the fact that leaders in Nigeria traditionally not only represent the company but also the family and that the people in the company are viewed as a kind of extended family.

Some of the respondents informed about Nigeria having a tradition of not only viewing employees as resources but as ends in themselves. The strict divide between work and private life, as it is frequently perceived in the West, has not traditionally been the case in Nigeria.

With more and more Nigerian managers (at least when considering the larger companies) studying abroad and with the increased westernalisation in management some of these traditions have changed. Despite some changes, many of the traditional values such as people/employees being treated as ends in themselves, as well as values like sharing and consensus are still strongly manifested in business life, primarily in the SME sector in Nigeria according to respondents in the field study.

The main learnings from CSR practices in Nigeria may therefore not primarily derive from formal CSR practices in MNEs and large national companies but also from formal as well as informal CSR practices in the SME sector. A question is if we can add value to global management by incorporating some of the traditional humanism in Africa within management and CSR practices in the West, as well as in other regions of the world?

As evidenced in the study, there is an increased awareness in Africa of the need for new management systems, including CSR systems, which are more in tune with cultural contexts and traditions. Maybe in the West we should also ask ourselves if there is a need for more pluralistic CSR approaches, adapted to cultural and regional contexts.

The real paradigm shift within the CSR agenda will probably be to reject the notion that there is only one CSR solution that will solve all social and environmental problems in our world. Instead we might need to reframe the CSR concept into a flexible and dynamic concept that can be adapted and specifically framed in different regions of the world.

8. Recommended further research

Suggestions for further studies within this area are presented in this chapter.

Empirical research on management and Corporate Social Responsibility in Africa appears inadequate. When Africa is included in research studies it is mostly with the purpose of increasing the range of country cultures involved in the study than to inform effective management which means that Africa is included mainly as a comparison with western countries.

Most of the management research during the past half-century has been conducted in the United States, Canada and Western Europe (House, Hanges, Javidan, Dorman & Gupta, 2004). Perhaps, as a result from this, prevailing theories of leadership and management and most empirical evidence is mostly Western in character, individualistic rather than collectivistic as well as emphasising Western assumptions of for example rationality rather than ascetics, religion or superstition.

The empirical findings in this thesis provide a first insight into CSR from a Nigerian perspective, but as observed mainly from a formal perspective.

While many pre-colonial systems of organising have ethics and values embedded and which are loosely in usage today they have not been consciously evolved in Nigeria so that the capacity to benchmark them is still at very early stages. Therefore, I recommend further research exploring the formal and informal CSR practices within the SME sector in Nigeria. The results can be used to promote a dialogue between multinational/large companies and SMEs to share experiences and learnings with the purpose of creating a CSR framework that can be embraced by all stakeholders.

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http://weforum.org   World Economic Forum

http://www.coneinc.com   Cone

http://www.csreurope.org   CSR Europe

http://www.commissionforafrica.com   Commission For Africa

http://www.thecommonwealth.org   Commonwealth
                                            Secreteriat

http;//www.omoluwabi.com   Omoluwabi

http://www.cecodes.org   Cecodes

http://www.un.org   The United Nations

http://www.corporatecompliance.org   Society of Corporate
                                            Compliance and
                                            Ethics

APPENDICES

Appendix 1

List of CSR initiatives

The Universal Declaration of Human Rights
http://www.un.org

The principal document relating to human rights is The Universal Declaration of Human Rights, adopted by the United Nations General Assembly in 1948 and now available in over 300 different languages.

ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy
http://www.ilo.org

In the 1960´s and 1970´the activities of multinational enterprises (MNEs) provoked intense discussions that resulted in efforts to draw up international instruments for regulating their conduct and defining the terms of their relations with host countries, mostly in the developing world. Labour-related and social policy issues were among those concerns to which the activities of MNEs gave rise. The ILO´s search for international guidelines resulted, in 1977, in the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration).

The United Nations – The norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights
http://www.blihr.org

The 'United Nations Norms on the Responsibilities of Transnational Corporations and other business enterprises with Regard to Human Rights' were approved in 2003.

Amnesty International - Human Rights Principles for Companies
http://www.amnesty.org

Amnesty International has set up a number of human rights principles for companies.
The principles are as follows;

- Company policy on human rights
- Security to commit human rights violations
- Community engagement
- Freedom from discrimination
- Freedom from slavery
- Health and safety
- Freedom of association and the rights to collective bargaining
- Fair working conditions
- Monitoring human rights

Global Compact – Ten Principles
http://www.unglobalcompact.org

The Global Compact's ten principles in the areas of human rights, labour, the environment and anti-corruption enjoy universal consensus and are derived from, the Universal Declaration of Human Rights, the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development and the United Nations Convention Against Corruption. The Global Compact asks companies to embrace, support and enact, within their sphere of influence, set of core values in the areas of human rights, labour standards, the environment, and anti-corruption:

- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights
- Principle 2: make sure that they are not complicit in human rights abuses.
- Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- Principle 4: the elimination of all forms of forced and compulsory labour;
- Principle 5: the effective abolition of child labour; and
- Principle 6: the elimination of discrimination in respect of employment and occupation.
- Principle 7: Businesses should support a precautionary approach to environmental challenges
- Principle 8: undertake initiatives to promote greater environmental responsibility; and
- Principle 9: encourage the development and diffusion of environmentally friendly technologies

- Principle 10: Businesses should work against all forms of corruption, including extortion and bribery.

The OECD Guidelines for Multinational Enterprises (MNEs)
http://www.oecd.org

The OECD Guidelines for Multinational Enterprises (MNEs)are recommendations to enterprises, made by the Governments of OECD Member countries. Their aim is to ensure that MNEs operate in harmony with the policies of the countries where they operate. These voluntary standards cover the full range of MNEs' operations. The Guidelines are voluntary and, consequently, not legally enforceable.

ICC (International Chamber of Commerce)
http://www.iccwbo.org

On the occasion of ICCs World Congress in 2002, ICC published a booklet prepared by its Commission on Business in Sociey. ICC´s main working body on corporate responsibility issues – entitled "Business in society: making a positive and responsible contribution". The booklet makes practical suggestions to companies on how to deal with corporate responsibility issues.

The Rio declaration on Environment and Development and Agenda 21
http://www.unep.org

The United Nations Conference on Environment and Development, having met at Rio de Janeiro in 1992, reaffirming the Declaration of the United Nations Conference on the Human Environment, adopted at Stockholm in 1972, resulted in 27 principals.

Agenda 21 is a comprehensive plan of action to be taken globally, nationally and locally by organisations of the United Nations System, Governments, and Major Groups in every area in which human impacts on the environment.

Agenda 21, the Rio Declaration on Environment and Development, and the Statement of principles for the Sustainable Management of Forests were adopted by more than 178 Governments at the United Nations Conference on Environment and Development (UNCED) held in Rio de Janerio, Brazil, in 1992.

The full implementation of Agenda 21, the Programme for Further Implementation of Agenda 21 and the Commitments to the Rio principles, were strongly reaffirmed at the World Summit on Sustainable Development (WSSD) held in Johannesburg, South Africa in 2002.

Global Reporting Initiative
http://www.globalreporting.org

The Global Reporting Initiative (GRI) was established in 1997 by CERES – the Coalition for Environmentally Responsible Economies. The Global Reporting Initiative, which is a framework with guidelines for how and what a company may report on CSR.

ISO 26000
http://www.iso.org

ISO, the International Organization for Standardization, has decided to launch the development of an International Standard providing guidelines for social responsibility (SR).The guidance standard will be published in 2008 as ISO 26000 and be voluntary to use. It will not include requirements and will thus not be a certification standard. ISO has chosen SIS, Swedish Standards Institute and ABNT, Brazilian Association of Technical Standards to provide the joint leadership of the ISO Working Group on Social Responsibility (WG SR).

EMAS
http://www.europa.eu.int

The EU Eco-Management and Audit Scheme (EMAS) is a management tool for companies and other organisations to evaluate, report and improve their environmental performance. The scheme has been available for participation by companies since 1995 and was originally restricted to companies in industrial sectors. Since 2001 EMAS has been open to all economic sectors including public and private services.

Social Accountability – SA 8000
http://www.sa-intl.org

SA8000 is an international standard for improving working conditions. Based on the principles of thirteen international human rights conventions, it is a tool to help apply these norms to practical work-life situations.

Accountability 1000
http://www.cauxroundtable.org

The Institute of Social and Ethical Accountability (ISEA) is the organisation that facilitated the development of AccountAbility1000 (AA1000) through work with individuals and organisations from business, government, and civil society. The standard first appeared in 1999. AA1000 is intended to improve the accountability and overall performance of business firms by enhancing the quality of social and ethical accounting, auditing and reporting.

World Business Council for Sustainable Development (WBCSD)
http://www.wbcsd.ch

The World Business Council for Sustainable Development (WBCSD) brings together some 180 international companies in a shared commitment to sustainable development through economic growth, ecological balance and social progress. Their members are drawn from more than 30 countries and 20 major industrial sectors. WBSCD also consist a global network of 50+ national and regional business councils and partner organizations.

The mission is to provide business leadership as a catalyst for change toward sustainable development, and to support the business license to operate, innovate and grow in a world increasingly shaped by sustainable development issues.

Appendix 2

List of organisations interviewed in Nigeria

A3 & O Media
Astro Soccer Nigeria Limited (ASNL)
Celtel
Glo Mobile
Orun Energy Limited
The New Nigeria Foundation (NNF)
United Bank for Africa Plc
Wangonet

Appendix 3

Interview framework – field study

What can be learnt from Nigeria in the continuous improvement journey of CSR worldwide?

- What is the understanding and reason for CSR in Nigerian organisations?
- How do Nigerian companies implement CSR?
- What are the learning experiences and solutions for the future with regard to business participation in creating a sustainable society?

Appendix 4
List of abbreviations

CSR	Corporate Social Responsibility
EU	European Union
GNP	Gross National Product
ILO	International Labour Organisation
MNE	Multinational enterprise
NGO	Non governmental organisation
SME	Small and medium sized enterprise
UN	United Nations