



Universidade do Minho
Escola de Economia e Gestão

Laura Ufuoma Dumuje

**Indigenous Companies in Nigeria's Oil Sector:
Stages, Opportunities, and Obstacles
Regarding Corporate Social Responsibility**



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Ph.D. Thesis
Ph.D. in Business Administration

A work made under the supervision of
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“I have learned that remarkable reasoning plus integrity is the intent of education; consistency, discipline, hard work and patience are some added value, but fervent prayer and unshaken faith are the pathway and key to a successful door”- Dumuje, L. U.

Statement of Integrity

I hereby declare having conducted this academic work with integrity. I confirm that I have not used plagiarism or any form of undue use of information or falsification of results along the process leading to its elaboration.

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Empresas Locais do Setor Petrolífero da Nigéria: Fases, Oportunidades e Obstáculos relativamente à Responsabilidade Social Corporativa

Resumo

O debate em curso nas comunidades locais de produção petrolífera na Nigéria argumenta que a Responsabilidade Social Corporativa (RSC) é uma mera retórica. A controvérsia tem origem no fosso que persiste entre as intenções declaradas e as práticas de algumas empresas, tanto multinacionais como empresas locais do setor petrolífero.

A presente tese lança um olhar sobre as empresas petrolíferas locais da Nigéria com o objetivo de compreender o pensamento dos gestores em matéria de RSC. A tese visa perceber onde se situam estas empresas nas fases evolutivas da RSC, bem como as principais vantagens e obstáculos decorrentes da sua implementação. São identificados os *stakeholders* chave, e analisadas as suas perceções sobre as práticas de responsabilidade social, de modo a conseguir uma melhor compreensão dos grupos mais afetados pela RSC na Nigéria. A teoria dos *stakeholders* é usada com o intuito de dar voz a outros testemunhos sobre a RSC e consequentemente proporcionar uma visão holística da RSC na Nigéria.

O estudo é de natureza qualitativa, envolvendo o recurso a entrevistas semi-estruturadas e grupos de foco. Foram realizadas 29 entrevistas com colaboradores, gestores e executivos de topo, das empresas petrolíferas locais, e 5 grupos de foco com *stakeholders* chave daquelas com o intuito de complementar os dados recolhidos nas entrevistas. Os dados foram analisados com recurso a análise temática, tendo sido identificados 9 temas e 35 subtemas. Os resultados sugerem que as práticas de RSC das empresas petrolíferas locais estão sobretudo centradas na filantropia.

O caráter voluntário da RSC resulta fundamentalmente da vontade de alguns líderes de topo em promover o bem estar da comunidade. No geral, a RSC das empresas petrolíferas locais encontra-se numa fase embrionária. Os participantes do estudo têm opiniões semelhantes em relação à natureza dos projetos de RSC, que se traduzem em: intervenção educativa, instituições de caridade, e aquisição de competências. As oportunidades percebidas da RSC na Nigéria são: aceder a um melhor ambiente para operar, imagem corporativa reforçada, e relações mais favoráveis com a comunidade e os governos. Os principais obstáculos na implementação da RSC são: corrupção, os fracos mecanismos de governação, a burocracia do governo, a falta de envolvimento da comunidade e de avaliação das necessidades desta.

A tese termina com a proposta de um modelo concetual sobre RSC que apela à articulação estreita dos papéis desempenhados por três entidades (empresas petrolíferas locais, governos e comunidades) com vista a alcançar a sustentabilidades das iniciativas de RSC.

Palavras-chave: Responsabilidade Social Corporativa; Empresas Petrolíferas Locais; Nigéria.

Indigenous Companies in Nigeria's Oil Sector: Stages, Opportunities, and Obstacles regarding Corporate Social Responsibility

Abstract

The ongoing debate in the oil producing communities in Nigeria argues that Corporate Social Responsibility (CSR) is a mere rhetoric. This controversy originates from the existing gap between the stated intentions and actual practices of some companies, both Oil Multinational Company's (OMNCs) and Indigenous Oil Company's (IOCs).

The thesis takes a look at Nigeria's indigenous companies in the oil sector in order to better understand their managers' rationale regarding CSR. The thesis also aims to explore the CSR development in IOCs, and the main advantages and obstacles facing CSR implementation. The key stakeholders are identified and their perceptions on the IOCs CSR practices are analysed to gain a better understanding of those mostly affected by CSR in Nigeria. Stakeholder theory is used to give voice to other accounts on CSR and ultimately provide a more holistic picture about CSR in Nigeria.

This study is a qualitative research that involved semi-structured interviews and focus groups. 29 semi-structured interviews were conducted with employees, managers and top executives working in IOCs, - Five focus group discussions with key stakeholders of IOCs were used to complement data gathered through semi-structured interviews. The data collected was analysed using thematic content analysis, resulting in nine themes and 35 sub-themes.

The findings show that CSR practices among IOCs in Nigeria focus mainly on philanthropy. CSR voluntariness results from some top leaders' willingness to support community welfare. Overall, IOCs CSR is still at an early stage. Participants have similar views regarding the nature of CSR projects: educational intervention, charity homes, and skills acquisition. Perceived opportunities of CSR in Nigeria are: having a better environment to operate, improved corporate image, and favourable relations with the community and governments. The major obstacles regarding CSR implementation are: corruption, weak governance, government's bureaucracy, and lack of community buying and needs assessment. The thesis results in the proposition of a CSR conceptual model which asserts that CSR calls for the interplay of roles between three parties (IOCs, Governments and Communities) as a means to achieve CSR sustainability.

Keywords: Corporate Social Responsibility; Indigenous Oil Companies; Nigeria.

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List of abbreviations

CSR: Corporate Social Responsibility

CFO: Chief Financial Officer

CFP: Corporate Financial Performance

EU: European Union

FGD: Focus Group Discussion

GMOU: General Memorandum of Understanding

HR: Human Resource

IOC: Indigenous Oil Company

INT: Interview

NNPC: Nigerian National Petroleum Corporation

NGO: Non-Governmental Organization

NUPENG: Nigeria Union of Petroleum and Natural Gas Workers

OMNC: Oil Multi-National Company

ND: Niger Delta

%: Percentage

UK: United Kingdom

US: United States

Chapter 1

1. INTRODUCTION

The adoption of Corporate Social Responsibility (CSR) practices among Oil Multi-national Companies (OMNC's) and Indigenous Oil Companies (IOC's) is becoming a popular phenomenon in developing countries (Maignan & Ralston, 2002; Carroll & Shabana, 2010; Oberseder, Schlegelmich, & Murphy, 2013, Ngoasong, 2014). Some studies on CSR research have focused on OMNCs operating in Nigeria, with limited focus on Local oil companies (Frynas, 2005; Amaeshi, Adi, Ogbechie & Amao, 2006).

Investigating CSR in a developing context is challenging since it has different meanings that vary significantly among cultures and individuals. Previous studies regarding CSR in Nigeria focus majorly on OMNCs CSR practices, while research on IOC's CSR meaning and practices, stage of CSR development, the main advantages and obstacles deriving from their engagement in CSR is much more scarce.

Basu and Palazzo (2008) express that there is a debate regarding CSR, whether it is a voluntary practice or a response to federal governments requirements, whether these initiatives are authentic or questionable business practices, and thus a mere discourse. Despite the growing interest of CSR in developing countries, debate on related topics such as environmental issues and ethics, though increasing, is relatively scarce (Amaeshi & Amao, 2009; Adegbola, 2014; Visser & Tolhurst, 2017).

Previous research highlights some CSR related topics such as environmental sustainability, and transparency mainly centred on OMNC's activities and less attention is given to local organizations activities in developing context, as well as accountability issues (Cash, 2011; Anju, 2015; Lunenberg et al., 2016). Extant research emphasize the need to integrate CSR in the business strategy and at the same time adapt to social norms whilst demonstrating corporate governance and promoting CSR sustainability (Agudo Valiente, Ayerbe, & Figueras, 2012). According to some researchers, CSR practices of OMNC's in Nigeria is in line with ethics, such as the Shell Oil Nigeria's, "World-Class" community development project in the Niger Delta (Akpan, 2006, p.237).

CSR is a relevant topic that influences ethical and moral principles, the relations between organization and the society which in turn result in contributing to the organization's good-will performance in terms of integration of voluntary activities, and environmental protection in social context (Lopez & Fornes, 2015; Lunenberg, Gosselt & De Jong, 2016). Literature on CSR is still growing with no consensus regarding definitions among academics and practitioners globally (Matten & Moon, 2008; Mutch &

Aitken, 2009; Isa, 2012; Musa, Yusuf, McArdle, & Banjoko, 2013; Andrews, 2015; Kolk, 2015). CSR implementation in Nigeria has evolved mainly as a result of environmental issues such as contamination and harmful chemicals of oil waste, discharge on the environment, crude oil remnants on soil and waste into marine (Akpan, 2006).

1.1. Relevance of the Study

According to some studies, the media broadcasting has the freedom to frame government officials in terms of lack of accountability or disclose unlawful malpractices among top officials and in some countries social activists hold organizations for their consequences on the business environment (Porter & Kramer, 2006; Lunenberg et al., 2016).

Frynas (2005) study argued that most of the oil community in Nigeria have faced difficulties as a result of the negative consequences from crude oil and gas exploration. Some of these oil and gas companies' activity has detrimental effect on human, thus, contributing to the commonly cited resource curse that threatens the economic growth due to the substantial amount of energy waste and chemical destruction on farmlands that is a source of livelihood to many people in Niger Delta (Oil Revenue Tracking Initiative [ORTI], 2013). In addition, there are other issues linked to the resource curse in Nigeria, such as unfunded infrastructures, limited advanced medical technology, inefficient regulatory policy regarding rusted and old oil pipeline that causes explosion, blazing of methane natural gas that pollutes the air and unsafe environment due to drilling of oil mining well around residential areas (Frynas, 2012).

Uzonwanne, Yekini, Yekini and Otobo (2014) claim that the controversy in Nigeria is related to the dilemma on how to address the resource problems in the midst of unstable political situation and the Nigerian government's policy that is ineffectual. The debate is also due to the fact that the federal governments receive the largest shares from national oil revenue, but fail to provide basic amenities for community development from tax expenditures (Ogula, 2012). The government's failure increases society's expectation and pressure on OMNCs to implement corporate social responsibility (Frynas, 2012; Idemudia, 2012). Previous studies highlight that since the discovery and inception of oil exploration in Nigeria, there is evidence that approximately 70% of indigenes in oil producing states (Niger Delta) live in impoverished rural community with no access to basic amenities, and the most schools have poor facilities and a decaying infrastructure such as major roads and these lack of essential amenities have been passed to oil corporations in Nigeria as CSR (Lompo & Trani, 2013; Obi, 2014).

1.1.1. Importance of CSR in the Business Environment

In most emerging countries, there is a concern for business organization to incorporate social responsibility into their business culture (Geva, 2008). Nevertheless, some organizations have proven to have false front in terms of CSR activities, such as creating public relation awareness as they seek objectives to maximize shareholder profit and interest (Campbell, 2007; Jurgens, Berthon, Papania, Shabbir, 2010).

Some studies argue that large companies have the possibility to pay attention to their business environment due to their dimension, market condition, advertising capacity and stage development in terms of life cycle (McWilliams & Siegel, 2001). At the initial start-up stage, the majority of these organization strive for long-term continuity rather than investing time and resources in discretionary initiatives as CSR (Surroca, Tribo & Waddock, 2010). Some researchers note that it is towards the maturity stage of the organizations' life cycle that corporations begin to perceive the need to engage in CSR activities (Amaeshi, Adi, Ogbechie & Amao, 2006).

In Nigeria, OMNCs are overlooked in terms of their CSR activities due to large resources and organizational size, whilst the media and governments emphasize on the CSR of small and medium size enterprises as a result of their dimension, which comprises 50-200 employees (Amaeshi et al, 2006). The company dimension is perceived as one of the variable that can organizational performance and engagement in social responsibility, since smaller companies do not publicly display CSR activities as larger companies, specifically in developing context and it is important to note that external stakeholders and also the company's sector are variables that might influence disclosure on corporate social responsibility (Guthrie, Cuganesan, & Ward, 2006).

Some researchers explicitly express that there is little research on CSR practices among local firms and motivations behind implementation of environmental projects among small and medium enterprises (e.g. Frynas, 2005; Eweje, 2006; Hoogendoorn, Guerra & Van der Zwan, 2014). According to Amaeshi et al. (2006) corporate organizations in the Nigerian Oil Sector are not only becoming aware of CSR concepts, but the majority engage in these voluntary initiatives, specifically international firms as SHELL OIL, EXXON-MOBIL, CHEVRON, AGIP and TOTAL OIL, and presently, the majority of IOCs engage in CSR (Amaeshi &Amao, 2009).

The majority of MNCs in Nigeria create employment through business establishment and even towards CSR implementation since some engage local indigenes in the development of community projects (Frynas, 2012). Previous researchers argue that some of the Small and Medium Enterprises (SMEs) in

Nigeria disclose their annual company reports in terms of CSR, but these companies disclosure of CSR activities does not necessarily mean they practice active CSR voluntarily or under state obligations (Adebanjo, Ojadi, Laosirihongthong, & Tickle, 2013). Some managers in Nigeria consider CSR to be a waste of managerial time, capital and human resources (Adegbola, 2014). Others argue that since CSR is an organizations obligation, it is relevant to measure the cost of CSR initiatives such as cash and donations that they will forego, and the need to fully understand the production cost in terms of intangible donations to the public, inclusive of 50% of profit that are often misplaced regarding employee voluntariness in CSR participation (Sprinkle & Maines, 2010). In addition, organizations consider the time that employees take off from working hours to engage in community volunteering initiatives as less profitable (Sprinkle & Maines, 2010).

1.1.1.2. Relevance of CSR Continuity in Oil Producing Communities

The ongoing conflict in the Niger Delta is linked to the government's failure to maintain safe and favourable environment regulations for local community indigenes (Uduji, Okolo-Abasi, & Asongu, 2018). The regulatory body of Nigeria relies on a weak system that does not ensure that organizations comply with CSR necessity, but instead neglects its role in terms of social and community development (Akpan, 2006; Adebanjo et al., 2013). Globalization has opened the way for OMNC in competitive market and also the growth of CSR, however, most MNC's do not apply home country way of doing business in terms of CSR practice (Maon, Lindgreen & Swaen, 2010). Most stakeholders in developing countries demand that corporations show their duty in terms of economic, legal, ethical and philanthropic commitment and how they address social responsibility (Carroll & Shabana, 2010). Consequently, most international firms and local organizations in the oil sector claim to engage in CSR practices, but the majority of these initiatives have in some ways failed to address the problem (Ite, Ibok, Ite, & Petters, 2013). One of the identified problem in Niger Delta (ND) is the absence of community involvement in most society projects, and the mismanagement of oil revenues from state taxes that failed to benefit the people (Oviasuyi & Uwadiae, 2010). Some organizations claim they engage in CSR, but most community members express that they have not felt the impact of these CSR initiatives which some corporations claim to be a win-win strategy (Ite et al., 2013). Other organizations stated objectives regarding CSR differ from their actions in reality and is often disconnected from business strategy (Akpan, 2006; Porter & Kramer, 2006).

Literature on CSR shows that some critics review CSR as mere corporate rhetoric since not organizations engage in CSR in order to attain shareholders profit and in this process of profit maximization have demonstrated irresponsible practices such as environmental degradation, exploitation of internal and

external stakeholders (McDonald & Liebenberg, 2006; Campbell, 2007). In contrast, some organizations demonstrate responsibility, profitability for shareholders, and concern for community development, maintain honest standards with suppliers, whilst attempting to re-enforce government's policy in terms of corporation's social responsibility (Wilburn & Wilburn, 2013).

The majority of corporate leaders in Nigeria oil companies are compelled to invest their capital in CSR and the reasoning behind these capitalist strategy is to return on investment (Idemudia, 2009). Previous studies argue that oil MNC's CSR practice have failed to address the most important issues such as negative impact of their operations on the society and Nigerian economy. Most communities in oil extraction regions suffer from carbon-dioxide inhalation that put majority of livelihood in danger and with no sufficient alternatives available (Idemudia, 2009). Some studies point out that organizations are certainly a part of the society where they operate business activities and the on-going domestic conflict directed towards oil companies in Niger-Delta demand for local community involvement in terms of maintaining peace and stability and will make a difference if organizations can meet societal expectations (Idemudia, 2010). It is important to mention that there are some failed CSR projects in Nigeria such as renovations of underfunded hospitals without residence doctors or lack of qualified nurses, uncompleted school building, and abandoned bore-hole water construction (Frynas, 2005; Akpan, 2006).

1.2. Result Aim

Despite a considerable amount of research on CSR in MNCs in Nigeria, little is known about the way IOCs view their social responsibility and how it affects the nature, context and extent of their CSR initiatives. The research aims to better understand IOCs managers' rationale and fundamentals of CSR in Nigeria, namely, their perception on the concept and content of CSR.

On the other hand, it intends to identify the stages of CSR initiatives, advantages and difficulties of CSR implementation in indigenous Nigeria oil sector. To deepen our understanding of CSR among indigenous oil companies in Nigeria, we focus on discourses and rhetoric underlying CSR initiatives through the lenses of two main theories: the stakeholder theory and legitimacy theory. Using a stakeholder approach, the study identifies the key stakeholders of IOCs and adds their views regarding CSR in Nigeria. The research intends to provide a comprehensive picture of the impact of oil exploration on the Nigerian environment and society based on IOCs managers' discourses and practices on CSR, and also by integrating some key stakeholders view on CSR issues.

1.3. Contribution to Existing Knowledge

As previously stated, CSR literature has focused mainly on OMNC's CSR practice in Nigeria, with little evidence on how CSR in local firms impacts on society (Amaeshi & Amao, 2009). Extant literature regarding CSR governments in Nigeria addresses the role of oil companies in terms of the on-going conflict in oil exploration areas, Niger Delta (Idemudia, 2010) and some claim for the involvement of key stakeholders to foster socio-economic development (Idemudia & Ite, 2006).

More recent studies highlight the new paradigm shift concerning sustainable development encompassing three fundamental aspects of sustainability: economic, social and environment, as a means to avoid the negative impact of businesses on the environment and promote community well-being (Harris, 2000; Carroll & Brown, 2018; Waddock, 2018). There is a need to look at CSR practices in Nigerian organizations, thus contributing to CSR literature in IOCs. Previous studies show that there is an existing gap between organizations' stated objectives regarding CSR and their day to day behaviour (Akpan, 2006). Some claim that companies engage in CSR for marketing reasons with media promoting OMNCs CSR initiative in Nigeria due to size and surveillance publicity (Evuleocha, 2005). Therefore, it is relevant to focus on indigenous company's discourse and engagement in CSR to determine whether it is a voluntary initiative, an obligation from state governments or expected demand from main stakeholders (Frynas, 2012).

Extant literature on CSR in Nigeria assert that for CSR to be effective, companies need a peaceful and better environment to operate (Eweje, 2007). Relentless hostility and sabotage from communities is detrimental to the successful definition and implementation of CSR initiatives (Idemudia, 2012). This study proposes a continuous stakeholder dialogue and management in order to re-inforce an efficient CSR and better outcome. In this regard, a stakeholder approach is used to identify the main stakeholders that IOCs prioritize.

The majority of oil communities face several environmental problems as degradation, oil spill, explosion and negative impact on the ecological beings. It is also evident that the governments have being negligence of this socio-economic issues due to failed attempts as the establishment of some commissions to address community problems. There is also a lack of enforcement policy and poor oil regulatory governance in Nigeria. The Niger Delta is the main geographical area that produces crude oil, yet, the people are impoverished and face a decaying society.

Despite the new social agreement as the General Memorandum of Understanding (GMOU) between the community and oil organization in Niger Delta, there is an increase in unemployment, high rate of drop out of school children, and air pollution that is detriment to health (Ibeanu, 2000, Evuleocha, 2005, Idemudia, 2009). It is important to note that this study take a subjectivist stance and is within an interpretivist paradigm and from a constructivist perspective, the researcher use the inductive approach since this study draw inferences from data and the main purpose is to get a better understanding of CSR among IOC in Nigeria, focus on discourse and rhetoric in terms of CSR, as well as their initiatives regarding CSR.

1.4. Research Questions

It is important to note that despite findings in previous research, there are still some gaps. To help filling the existing gaps, we have formulated some research questions. The main research question is as follows: “What are the views, stages, opportunities and obstacles of having corporate social responsibility practices in indigenous oil companies in Nigeria”?

The sub-questions are presented as follows:

- i. What are the CSR discourses and practices among indigenous companies in the Nigerian oil sector?
- ii. What is the actual status regarding CSR development?
- iii. What are the main perceptions of opportunities and obstacles with regard to CSR in indigenous Nigerian oil companies?
- iv. Who are the main stakeholders of indigenous Nigerian oil companies and their different meanings and understandings of CSR practices?

The current study draws upon a detailed empirical investigation designed to answer the preceding research question. It also benefits from observation of actors' experiences during the field work in oil producing communities in Nigeria. Such a methodological approach will help exploring on the “what”, “how” and “why” that concerns our topic of research in the indigenous Nigeria's oil sector.

1.5. Research Objectives

In order to research the above questions, the following objectives have been determined:

- i. Analyse managers' perceptions on the nature and content of CSR, by describing the CSR-related initiatives undertaken by IOCs and rationale underlying them;
- ii. Evaluate where IOCs stand in the process, in order to place them in the stages of CSR development;
- iii. Identify the main perceived advantages and obstacles regarding CSR implementation;
- iv. Determine the key stakeholders of IOCs;
- v. Analyse the accounts of key stakeholders regarding CSR of IOCs.

This study is relevant since it provides an analysis of indigenous oil corporations CSR development, in order to evaluate where the organization stands in the CSR process. Specifically, it addresses the CSR-related initiatives and the discourses and rationale underlying it. The present study is also pertinent in terms of how all stakeholders discourse CSR initiatives and opportunities of having these praised initiatives. This study covers on CSR practices and discourses, as well as status of indigenous companies in Nigeria oil sector concerning CSR development.

It is important to also understand the idea of CSR in framework in Nigeria, since it faces environmental issues and may be crucial to emphasize on the relevance of supporting an enabling environment due to the countless ecological challenges faced by the Niger Delta people and its negative effect on the geographical area as a result of crude oil remnants. This study present different perspective of CSR and its practices in Nigeria and will be useful to academics and of best interest to practitioners and the regulators whom deal with business ethics, CSR and sustainability development.

In order to fully understand CSR policy and practices among IOCs in Nigeria, this study suggests that the qualitative method is an appropriate technique for a detailed explanation. The qualitative method is descriptive and exploratory in nature, since it promotes the use of probing questions in order to investigate further inquiry from participants' initial responses (Cassell & Symon, 2004). The purpose of using the qualitative method for this research is to have an effective communication and better understanding of different stakeholders' meaning of CSR discourses, its view and positioning in Nigeria. It is relevant to note that this study uses the semi-structured interview for data collection. This study suggests that there is no better alternative regarding collection of data in terms of understanding perceptions, and discourses of CSR, than a qualitative inquiry through a semi-structured interview with purposeful participants. It is

relevant to note that thematic analysis is sufficient for this study as relevant themes and sub-themes emerge from the coding process. This exploratory study takes a subjective position, drawing inferences from data, considering in essence the qualitative aspect which is within an interpretivist paradigm. In summary, this study conducts 29 semi-structured interviews with IOCs top-executives, managers, employees, in Nigeria, and five focus group discussions with different stakeholders and key-informants, namely: NGOs, community leaders and community representatives that may influence IOC's decision making in ND.

1.6. Structure of Thesis

The thesis is structured into six chapters. The first chapter is the "Introduction" that introduces the topic of research, its relevance and timeliness, contribution to literature, research question and sub-questions and research objectives and the outline of the thesis. Second chapter proceeds with a critical review of the relevant literature regarding major conceptual, theoretical, and empirical developments in CSR. It presents theoretical framework that served as a foundation to build the empirical research. Third chapter is a detailed explanation of the research design and methodological approach from the ontological and epistemological point of view. Fourth chapter presents the data analysis procedures, detailed explanation of relevant themes and sub-themes.

The fifth chapter contains the study results and discussion which constitute discourses on stakeholders' perceptions of advantages that comes with CSR in Nigeria and the obstacles that may face organization from having this praised initiative. The sixth chapter of this study present the conclusion, with a section providing research contributions, practical implications for indigenous managers in the Nigeria's oil industry and the chapter ends with a summary of the research limitations and suggestions for future research.

Chapter 2

2. LITERATURE REVIEW

CSR has been studied in Nigeria regarding its practices in the oil sector, specifically among MNC's (e.g. Frynas, 2005; Akpan, 2006). Recent studies express that CSR is a wide and complex concept which is becoming increasingly important in developed and developing countries around the world (Michelon, Pilonato & Ricceri, 2014; Carroll, 2016). The increasing awareness of CSR among corporate organizations and society can be associated with business entity loss of widespread trust globally when they fail to assume CSR practices (Spangler & Pompper, 2011; Renouard & Lado, 2012).

Idemudia and Ite (2006) argue that all corporations should have some form of social responsibility, and the Nigerian oil companies and government's constitutions are yet to agree on a mandatory CSR policy. The lack of consensus about CSR and the complex understanding of the corporation's role in a developing society makes it difficult to discern how these mandatory policy may benefit organizations and the community (McWilliams & Siegel, 2001). More so, the controversy is which community issue under CSR platforms are necessary to undertake or deserve priority (Maignan & Ralston, 2002).

Previous research argues that a genuine CSR may help an organization focus on shareholders' value and business strategy and an effective stakeholder management in the long-run (Scandeliuss & Cohen, 2016). Other studies note that corporate social responsibility is strongly connected to sustainability and organization manager should consider CSR integration into company policy, thus in promoting good governance, ethical practices, improvement on employee wellbeing, community relations and more importantly, environmental preservation (Airike, Rotter & Mark-Herbert, 2016).

Murphy and Schlegelmilch (2013) study claim that some corporations may be answerable to irresponsible acts due to unjust treatment of employees, child labour and negligence of environmental preservation. One of the implications of neglecting the social aspects in CSR, is the negative impact on their image (Murphy & Schlegelmilch, 2013). Irresponsible business practices as theft and mismanagement of public funds across global borders cannot be ignored, hence it is relevant to understand CSR both in developed and developing context (Sprinkle & Maines, 2010). Previous studies highlight that some organizations' CSR practices in the developing context are not likely to succeed because the majority of stakeholders' expectations are yet to be fulfilled, specifically, infrastructure, security and community development (Idemudia & Ite, 2006).

2.1. The Concept and Definitions of CSR

Despite abundant research on CSR, it is a recent concept in developing countries (Amaeshi & Amao, 2009; Andrews, 2015; Visser & Tolhurst, 2017). There are assumptions that different meaning of CSR concepts makes the subject more difficult and complex to understand (Kolk, 2015). The intensive debate among academics and business executives has resulted in various notions regarding CSR (Dahlsrud, 2006). Hence, this section provides an overview of the debate and contemporary critique on the concepts and definitions of CSR.

In 2006, Dahlsrud wrote an article presenting 37 definitions of CSR proposed by different scholars globally, and arguing that the most cited definition of CSR is the one proposed by Carroll (1991). The popular definition states that the “social responsibility of a corporation includes the economic context, legal obligations, ethical principles and philanthropic or voluntary acts which are societal expectations of any business corporation” (Carroll, 1999, p. 286). In reference to Carroll's concept of CSR, some studies highlight that CSR is an activity that improve social welfare which is beyond managerial interest irrespective of government's obligatory policy (McWilliams & Siegel, 2001; Uduji et al., 2018).

Carroll (2016) acknowledged Bowen as the founder of CSR and in contrast a previous critic of CSR argues that there is lack of clarity regarding Bowen's citation (Isa, 2012). Previous studies highlight of Bowens' definition of CSR published in 1953 is defined as, “social responsibility is a duty or commitment of businessmen in order to attain strategic management, make decisions or course of actions which are beneficial in regards to aims and importance of the society” (Carroll, 1999, p. 269-270).

There are different concepts of CSR that have developed over decades since the 1950s. Most of the cited idea of CSR argue that it consists of four aspects: the economic, legal, ethical and voluntary initiatives, also known as the philanthropic responsibility (Carroll, 1999; Visser, 2006). In previous studies, it is clear that what definitions of CSR have in common is voluntary initiatives, specific commitment to the society and expectations of corporations to be ethically responsible (Andrews, 2013).

Clarkson (1995) study claim that the economic aspect of CSR concern profitability which means that organization must accomplish its main responsibility in terms of financial obligation to shareholder and are viable to legal status in order to fully understand whether they comply with state or institutional law. Some authors argued that ethical standards are difficult to analyse because of the lack of a general principle, specifically in developing countries where moral standard are not enforced, society's expectations of corporations' accountability still persist (Clarkson, 1995; Porter & Kramer, 2006).

McGuire (1963), Clarkson (1995) and Carroll (1999) studies have some similarities in their understanding of CSR in the sense that they all state corporations have an indisputable duty to benefit society, and must show commitment to legal responsibilities. It is relevant to note the different definitions of CSR and most ideas lack agreement, as some studies argue that profit is the reason why corporations should engage in social responsibility (Davis, 1973; Johnson, 1971; Andrews, 2013).

In summary, the above paragraphs show CSR definition is a complex issue, difficult to understand, and define and a term that lack consensus. There is an agreement on some aspects in terms of CSR, such as law abiding, acquire profitability within ethical standards and improve the society based on voluntary initiatives. However, some part of other scholars definitions lack agreement which understands CSR as an avenue to acquire benefit through social marketing channels and increase positive reputation.

2.2. Perspectives of CSR

Literature on CSR shows that various authors refers to different approaches to the prevailing question: to whom are organizations socially responsible? Previous research argues that there are different perspectives of CSR such as the shareholder approach that emphasizes the profit maximization for investors, the stakeholders' approach which highlight stakeholder management and the societal approach regarding compliance with society norms (Friedman, 1970).

Some scholars argue against CSR since they believe that the only social responsibility of any business organization is mainly to obtain profits and pay taxes on those profits and not to engage in society development initiatives (Friedman, 1970). The author further argued that the latter should be the role of the governments to implement CSR since all companies pay corporation taxes (Friedman, 1970). The author further argued that the concept of CSR is an illusion (Friedman, 1970).

CSR have been reconstructed over the years both in developed and in developing countries (Campbell, 2011). Some common themes of CSR are namely business ethics, employee wellbeing, environmental developments, community enhancements (e.g. Adegbola 2014; Sharif & Rashid, 2014).

Some studies (e.g. Dahlsrud, 2006) acknowledge that the majority of European entities view CSR as an organizations' integration of social and environmental responsibilities into their company's operation activities and collaboration with stakeholders on the basis of discretionary conducts (European Commission Journals, 2011; Isa, 2012; Mullerat, 2013). It is relevant to mention that CSR first recognition began in the US and the majority of research re-examine CSR to stakeholder approach due to its consistency in terms of society norms and value (Carroll, 1999; McGuire, 1963).

Some previous studies argue that perceptions of CSR in some specific context is difficult to comprehend, because some studies highlight that it is a voluntary initiative but with contradictory characteristics as organizations rhetoric in terms of disputable objectives (Akpan, 2006). Other studies argue that perspectives of CSR is related with stakeholder management, accountability and transparency whilst having ethical business transactions in fair market (Waddock, Bodwell, & Graves, 2002; Kirat, 2015).

Rupp, Ganapathi, Aguilera, and Williams (2006) perspective of CSR note the idea of CSR approach as an organizations' participation with community on environmental development that align moral principle towards supporting an enabling surrounding and also improvement on employee welfare. In essence, previous studies argued that some organization are conformist and their perspective of CSR roots from a conventional standard that examine CSR as a relatively high cost (Lunenberg et al., 2016).

While others are optimistic firms and their idea of CSR is that the initiative is beneficial to both the organization and society since it focuses on social development rather than on negative implication as loss and unproductivity (Lunenberg et al., 2016). Previous studies note regarding the assumption that in the interest of both society and corporate organization's long-term survival, managers need to be responsible and accountable as good corporate citizens and CSR is beneficial to the organization (McWilliams & Siegel, 2001; Carroll & Shabana, 2010; Park, Chidlow, & Choi, 2014).

Some studies argue that organization that neglect CSR may face difficult circumstances that is subsequent to their objective about financial performances because some corporation perceive CSR as a cost (Clarkson, 1995). In the following (see Figure 2.1) for a better understanding of the triple bottom line from a CSR-related point of view.

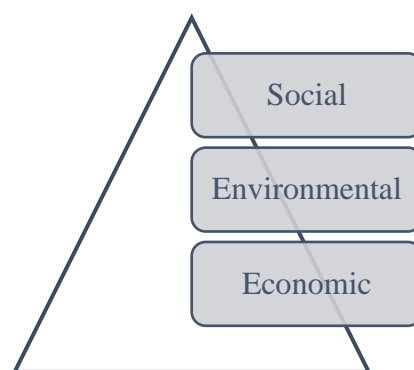


Figure 2.1. The Imperative of Triple Bottom Line
Source: Adapted from Crane & Matten (2010).

In the 1990s, scholars and/or practitioners understand the significance of examining CSR through the triple bottom line factors that supports strategic integration (Waddock et al., 2002; Hillenbrand & Money,

2009; Crane & Matten, 2010; Andrews, 2013; Gonzalez-Rodriguez, Diaz-Fernandez & Simonetti, 2015). In the developing context, CSR is growing as an opportunity to address community issue and development as well as to disclose report regarding social projects through emphasis of long-term strategic planning and efficiency (Spence, 2007).

Middtun, Gautesen, and Gjølberg (2006) study acknowledged that CSR is a re-establishment of economic reforms through globalization for the industrial sector that assert a direct influence on the business environment for development purpose. Globally, CSR surrounds crucial factors addressing the triple bottom line: economic, environment and social issues, that may not only produce a better outcome, but also sustainable development which impact on organizations' profitability (Waddock, Bodwell, & Grave, 2002; Hillenbrand & Money, 2009; Gonzalez-Rodriguez et al., 2015; Carroll & Brown, 2018).

Davis (1973) perspective of CSR is an organizations' response to address society issues that are beyond the economic, and legal responsibility and it is a corporations' will to seek accomplishment of social benefits as profitability and productivity. Another understanding of CSR connects organizations with society, since the assumption of CSR discretionary initiatives go beyond legal obligations which deepens the relevance of environmental, economic and social responsibility (Halme & Laurila, 2009). The ethical responsibility stress that organization should follow moral standard, and the philanthropic responsibility is a discretionary activity that emphasizes the importance of giving back to the society through community contributions that result in a win-win situation (Carroll, 1991). The following diagram presents Carroll's (1991) CSR framework, the economic responsibility emphasizes financial obligation, legal responsibility examines that organization abide by the law (see Figure 2.2) as follows:

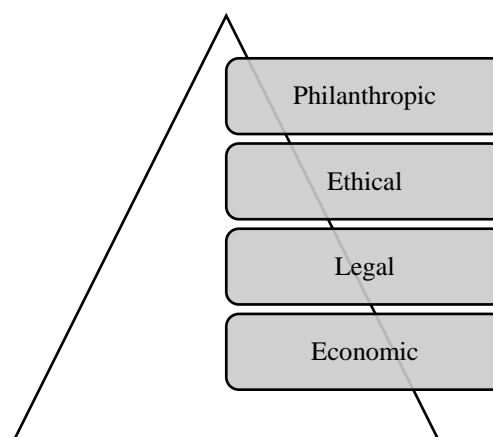


Figure 2.2. CSR Pyramid Model
Source: Carroll, A. B. (1991, p. 42; 2016)

Carroll's (2016) concept of CSR emphasizes profitability, ethical (social norms), lawful practices, and organizations contribution to the society through discretionary acts. Previous research critic on Carroll's framework and further argues that this model may not be suitable for understanding social responsibility in a general context, more specifically, in developing countries that lack unified understanding and are characterized by complex socio-economic issues, it may not fit (Visser, 2005; 2006). Another critic on Carroll's framework is that most CSR framework is central to American studies, the question is whether this concepts mean the same thing among scholars across nations globally (Maignan & Ralston, 2002). In essence, (see Figure 2.3) to examine revisiting of Carroll's CSR pyramid from an African perspective as follows:



Figure 2.3. Revisiting Carroll's CSR Pyramid

Source: Adapted from Visser (2006).

Visser (2006) study points out some contradictions of Carroll's CSR pyramid specifically from an African perspective. In most African context, economic responsibility has more emphasis and philanthropic contribution is significant which is contrary to Carroll's model that legal responsibility follow the economic aspect. Following the philanthropic responsibility is the legal obligation and ethical responsibility. Ethical commitment is the least important in the African context contrary to Carroll's model that places philanthropic as the least significant responsibility (Visser, 2006).

The assumption for Visser (2005) argument is the lack of ethical training by human resource managers because majority understand the importance of good citizenship. The debate is why most emerging countries face some difficult economic downturn as risk in foreign investment, high unemployment rate, inefficient administrations, and security issues (Visser, 2005). It is relevant to mention that society expectations of business organizations prompt implementation of CSR, and from research findings, most African countries legal framework lacks adequate structures and systematic development possibly

because CSR is still growing and at an early stage. In our study, we follow Carroll's definition of CSR and present concept of CSR as: "an organizations social responsibility that includes economic, legal, ethical and philanthropic responsibility that society has of corporations at given time" (Carroll, 1999, p. 283).

2.2.1. Western CSR Perspectives

Most of the previous discussions regarding CSR practices have focused on organizations in the United States (Kolk, 2015). In the western world, there is a debate why corporate organizations adopt CSR practices, whether they genuinely accept their responsibility for improving the situation of their stakeholders or it's just to improve their public image and organizational reputation (Kolk, 2015).

The table below presents a comparison regarding the concept of CSR both in Western organizations and from the European perspectives (see Table 2.1), in the following:

Table 2.1. Perspective of the Western CSR

US Perspective of CSR	EU Perspective of CSR
Organizations discretion to engage in social initiatives	Mandatory through federal codified laws
Explicit in social values and society benefits	Implicit towards interest of society
CSR firmly root in cultural, institutional or individual level	CSR principles are established in federal systems
Integration of philanthropic responsibility into strategic objective	Less willing to engage in humanitarian CSR
Opportunity to fill gap of health care insurance	Society approach through government leadership
Managers understand employee rights as a priority	Educational funding, governments responsibility of state

Source: Matten & Moon (2008).

According to the above table, Western organizations' CSR is an explicit obligation and most of corporations' perceive CSR to be philanthropic, and one of the reason is that it supports public health care insurance and protects labour right (Matten & Moon, 2008). On the contrary, in most European organizations CSR is implicit, nevertheless some organizations form alliances to clearly demonstrate their understanding of this initiative, such as "CSR Europe" with the objective of learning and enhancing CSR best practices (Matten & Moon, 2008).

Some researchers regard CSR as an overall value, community empowerment, and an organizations obligatory act (Yeh, Chen, Kao, & Wu, 2014; Scandeliuss & Cohen, 2016). Matten and Moon (2008) also

argued that most of the European CSR initiatives are driven by administrative policy, institutions or alliances. The authors also explain that in the Western context, the majority of organizations tend to address social issues according to their own policy or managers' discretion because CSR is a fundamental obligation in line with a corporate business strategy.

There are assumptions in western countries that some corporations engage in CSR activities in order to gain legitimacy or licence to operate by external stakeholders who have autonomous power (Idemudia, 2009; Hilson, 2012). While some authors expressed that the majority of western corporations are becoming aware of the importance of incorporating sustainable CSR practices into their organizational strategy (Abeyuriya, Mitchel & White, 2006; Scandeliu & Cohen, 2016).

Ingenbleek, Binnekamp and Goddijn (2007) argues that participating in CSR activities is important since it allows external stakeholders share a sense of belonging whilst corporate entities create an avenue for involvement in decision making process. Most corporate organizations in western countries seem to engage in CSR practices that includes a commitment to enhancing community welfare, encouraging transparency in business activities which is perceived as a substantive approach to societal sustainable developments (Porter & Kramer, 2006; Michelon, Pilonato & Ricceri, 2014). Nevertheless, some organizations are accused of lack of integrity in terms of disclosing information about CSR practices (Garay & Font, 2011; Arnold & Valentin, 2013).

2.2.2. CSR in Developing Countries

Previous studies argued that there is a shift in approach in terms of CSR in emerging countries, yet, there is no clear understanding of corporations' role and government's responsibility regarding social obligations (Evuleocha, 2005; Andrews, 2013). Although, most organization in developing context seem aware of CSR concept, there is a debate as to whether companies are being genuine and the extent to which this CSR policy influences on their strategy, culture and decision making (Idemudia & Ite, 2006).

Research findings show that in some regions in Africa, CSR is largely perceived as a mere rhetoric since some of these initiatives lack continuity and often raises the question on how CSR may contribute to a sustainable development specifically in Nigeria (Akpan, 2006; Idemudia & Ite, 2006). Recent studies argue that CSR in developing countries show little concern for socio-economic issues such as unemployment, and increase in employment rate is an added value to the entire society at large (Wilson, 2015).

Prior studies in developing countries such as Angola, Ghana, and Nigeria regarding CSR practices claim that they are at an early stage and are not considered as an obligation but a voluntary business management or managerial activity (Govindan, Kannan and Shankar, 2014; Andrews, 2015). In contrast, some studies claim that in other developing countries such as Indonesia, CSR practices are a compulsory activity by state law, and the fundamental assumption is that the concept of CSR is a discretionary initiative which enables organizations to be good corporate citizens. Recent studies argued that in spite of increasing awareness regarding CSR in developing countries, it is debateable if some organizations engage in CSR to justify business activities or whether to improve on organizational image (Tallio, 2015).

According to Abey Suriya, Mitchell, and White (2006) despite the United Nations human right principles on safety guidelines and health related framework, some companies show negligence and most are MNC in developing countries. The author further note the allegations such as child labour as one of the unacceptable practices of large companies, also they underpay sweatshop that work in poor environment.

Kirat (2015) study investigates on the importance and understanding of CSR among corporate oil organization in Qatar, and the study findings show that most of the CSR initiatives cover areas such as, educational support, improving on health-care, athletic funding, and environmental management, however, they still lack structure and a sustainable plan.

Some activities of OMNC's regarding CSR in developing countries are concentrated on environmental issues with little attention on employees' livelihood or community improvement (Font, Walmsley, Cogotti, McCombes, Hausler, 2012; Akiwumi, 2014; Raufflet, Cruz, & Bres, 2014). Previous research acknowledged that in developed countries, CSR practices are well regulated and have a clear distinguished initiative (Scandeliuss & Cohen, 2016). In contrast, in developing countries, there is an ongoing debate in terms of CSR rhetoric and practice, unclear concepts and lack of consensus regarding its perceptions (Hilson, 2012).

According to some authors, one of the main reasons behind CSR practices failure is country specific context such as lack of community involvement, widespread bribery and corruption, weak state government and stagnant economy (Raufflet et al., 2014). Others claim that the repetitive nature of initiatives calls for the restructuring of CSR in order to achieve better outcomes and a win-win situation (Kirat, 2015; Wilson, 2015).

In summary, there is a need to wrap up CSR in emerging contexts since it may contribute to the growing economic growth through environmental sustainability and social development. CSR in developing

countries has yet to show the importance of community development whilst taking into consideration all stakeholder interest (Evuleocha, 2005; Andrews, 2013).

2.3. Socio-Economic Factors in Nigeria

According to Akpan (2006), Nigeria's socio-political situation is unstable, nevertheless OMNCs especially from the United States continue to explore crude oil despite the poor economic conditions and aggressive militancy in Niger Delta. The Nigerian economy fully depend on oil export which generates around 90% of export value and foreign trade, still, the country is yet to witness a better development (Amaeshi & Amao, 2009; Lompo & Trani, 2013).

Population growth rate is increasing and there are around 183 million people in Nigeria, there is limited data on the actual ratio of gender in Nigeria and around 70% of Nigerians live with less than \$3 per day, most especially in oil producing community (National Bureau of Statistics [NBS], 2016). Most of the oil producing communities are referred to as the Niger Delta and the majority of indigenes have been deprived of growing crops, some loss their source of livelihood because of limited fishing opportunities due to marine pollution and continuous oil spill from old pipeline (Evuleocha, 2005; Idemudia, 2012).

The average life expectancy of a Nigerian is around 48 years, and most of the popular health diseases in Nigeria are HIV/AIDS, Cholera, Typhoid and Malaria fever (Ogula, 2012; Visser & Tolhurst, 2017). Nonetheless, an improved technological development and continuous emphasis on a sustainable development in emerging countries as Nigeria may contribute to the reduction of emission and air pollution from crude oil production activity (Mebrutu, 1998).

There is an increasing attention Small and Medium Enterprises (SMEs) since the micro and SMEs play a significant role in Nigeria's economy and technological development (National Bureau of Statistics [NBS] 2013). The micro enterprises in Nigeria employ around 10 – 50 people. SMEs employees are around 50 – 200 people and the main industrial sector is crude oil and besides export of petroleum, others consist of manufacturing, agricultural, fishing and forestry, mining, communication and information, educational and administrative support (NBS, 2013).

The most popular city in Nigeria is the Lagos State and has the largest city in Africa. Lagos State also has the largest number of small and medium sized enterprises (SMEs) approximately 60million employees with individual initial start-up around 10 million naira (\$22,000). Presently, one of the main issues that face SMEs in Nigeria are: poor transportation for workers, weak government policy regarding business set-up, poor infrastructural development, high tax and poor traffic regulation (Renouard & Lado,

2012). The majority of SMEs in Nigeria (70%) have no protection in terms of intellectual property right, most of the SMEs entrepreneur and business owners in Nigeria are between 40 and 45years (Idemudia, 2012).

The United Nation Development Programme [UNDP] human index regarding corruption shows that Nigeria ranks 156 out of the 187 countries and this indication lead to the assumption that Nigeria has one of the most unethical business context in the world (Frynas & Mellahi, 2003; Idemudia, 2012). The limited contribution to society development and no improvement on poverty alleviation specifically among local communities in oil producing regions in Nigeria, due to inadequate governance, lack of a structured democratic system, bribery/corruption and increase in national budget have resulted in an unstable economy (Cash, 2011).

According to Ikelegbe (2006) the political instability in most of the oil producing communities saw the increase in corruption among governments' officials which led to distress of many indigenes and also impacted negatively on the Nigerian economy. Nigeria has witnessed an increase in price of good and services, high unemployment rate, inappropriate public spending, profound differences between the rich and poor, and weak enforcement policy that is negligent on air pollution (Evuleocha, 2005; Eweje, 2006). Recent studies also argue that oil companies in ND faces several difficulty in terms of operating in a better environment and achieving a sustainable development is challenging since most of the indigenes show hostility towards oil managers due to the inequality that still persist (Renouard & Lado, 2012).

Cash (2011) expressed that Nigeria is sometimes referred to as one of the curse resource nations due to lack of economic growth in spite of the numerous natural resources. There are many problems associated with resource curse in Nigeria, and schemes to address the economic issues have been poor with commissions failing to improve economic development (Idemudia, 2012).

According to recent findings, the political instability in Nigeria is increasing and a complex unrest in oil producing community has negatively influenced productivity and the indigenes in this deprived communities witness more adverse consequences as fire explosion than in previous decades (Yeeles & Akporiaye, 2015). OMNC's in Nigeria claim that sabotage by locals in Niger Delta namely pipeline vandalism and theft not only create high risk but may also undermine the entire economy (Ibeanu, 2000).

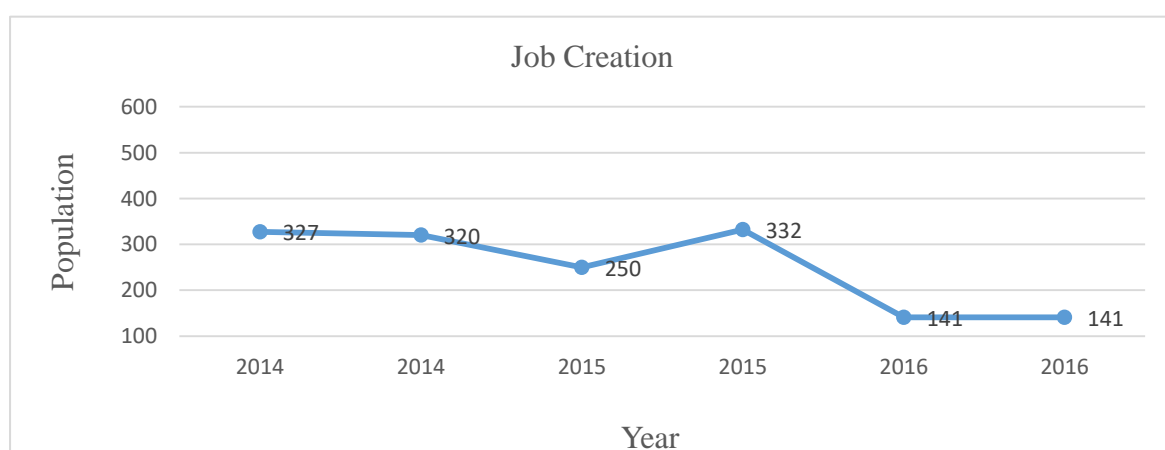
The ongoing debate is the need for oil manufacturers in Nigeria to discuss on issues of old and rusty pipelines, and since the controversial Shell Oil spill in 1995, the Nigerian regulators have a mandate that

all oil company should make considerable effort to align CSR with their organizational culture (Visser & Tolhurst, 2017).

In spite of the oil dilemma and governments criticism, CSR of most oil organization is yet to witness a successful implementation since it neglects stakeholder partnership, overlooks sustainable development, lacks transparency, presents a weak environmental performance and lacks top leaders' commitment to an extensive social responsibility (Visser & Tolhurst, 2017).

In this sense, the federal governments generate ideas on how to approach some of this economic issues, through the establishment of rigorous policy (Idemudia, 2012). First, is the government's creation of institutional agency, Niger Delta Development Commission, to address community issues in the Niger Delta (ORTI, 2013). Secondly, the government's effort to alleviate bribery/corruption through a regulatory institution: Economic and Financial Crimes Commission [EFCC]. In 2002, around \$5billion is recovered from approximately 82 province top officials on charges regarding monetary infringement (Idemudia, 2012).

Nigeria has witnessed many years of financial mismanagement such as illegal spending of public fund and resources and despite federal governments' effort to address this complex problems, most attempts remain futile. Research findings show that the governments forum that is held on community issue concerning oil exploration remnants lack community members' involvement and this is also related to ethnic exclusion of the commoner (Idemudia, 2012). According to recent data, there are limited employment opportunities in Nigeria (see Graph 2.1), as follows:



Graph 2.1. Employment rate and job creation in Nigeria
Source: Adapted from National Bureau of Statistics [NBS], (2016).

The employment rate declined from 327 to 141, between 2014 and 2015 around (69.9% - 45.5%) in Nigeria. Presently the nation faces a difficult period in terms of the high unemployment rate (NBS, 2016). In terms of education, the majority of primary school teachers in Nigeria public institutions are untrained and lack competency. Approximately 6 million female children are currently out of school, most from the Northern part of Nigeria, and around 10.5 million Nigerian children have no access to basic education (Oando Charity Foundation, 2013). In any society, education is an important foundation that is essential for building practical and theoretical knowledge since it enables skilful competency that will improve both individual's standard of living and bring benefit to the society (NBS, 2016).

Regarding the education system in Nigeria, there is still much to do such as eliminating gender inequality specifically in Northern states, which are highly marginalized. The completion of female child that enrol in primary and secondary level increased from 47% - 47.9% (2010 – 2015) but the rate of female adolescents who attain completion in the university level decreased from 41.3% to 38.4%, in 2015 (NBS, 2016).

The federal governments have not enhanced the socio-economic conditions namely the educational system although there are sufficient resources and capital generated from crude oil export value to improve on socio-economic aspects (Idemudia, 2010). Some studies also mentioned that infrastructures need improvement in Nigeria and most people still live in poverty due to state government's negligence (Eweje, 2007; Lompo & Trani, 2013). Previous studies highlight that Nigeria is considered one of the most risky business environment for transacting foreign investment (Frynas & Mellahi, 2003).

According to Idemudia (2010), the majority of OMNCs have faced accusations of gas flaring, and continue to pay penalty fines. Nevertheless, there is continuous gas blazing since oil organizations can afford to pay these fines mandatory by Nigerian governments. Local community living in these regions are victims that suffer this explosion. The environmental regulatory body in Nigeria is weak, and most oil companies do not observe environmental rules because the Nigerian governments have failed to commit to social responsibility (Eweje, 2007).

In summary, some of the transnational organization operating in Nigeria consent with the government's institution regarding poor security, yet, there is unrelenting interference from militants and vengeful hostility from some youth in the oil communities (Renouard & Lado, 2012). The governments are yet to address the negative implications from oil production that affect indigenes of these communities (Ibeanu, 2000). The controversy is if continuous gas blazing within human neighbourhood is considered a moral

activity and the Nigeria's government's role towards resolving this issue in Niger Delta (Renouard & Lado, 2012; Visser & Tolhurst, 2017).

2.3.1. Nigeria's Oil Sector

Nigeria is examined as the giant of Africa, the largest oil producer in Africa and the 10th largest crude oil producer in the world (NNPC, 2017). There are limited data regarding dimension of Nigeria oil sector and some studies have divergent and conflicting information about the number of companies specifically in the Nigerian oil sector (Kadafa, 2012).

There are around 11 OMNC's operating in the Nigeria Oil Sector (Evuleocha, 2005; Ite, Ibok, Ite, & Petters, 2013). According to Nigeria's data statistics, approximately 14 Local Oil Companies (LOCs) in Nigeria have PTI registration and operates in the downstream oil sector (NNPC, 2017). In Nigeria, the upstream activity is a process of crude oil production, the middle stream concerns with processing of petroleum and transportation delivery, while the downstream activity is petroleum oil refinery and marketing of refined products (ORTI, 2013). The diagram below shows the oil producing communities and their dimension in the Niger Delta region (see Figure 2.4) as follows:

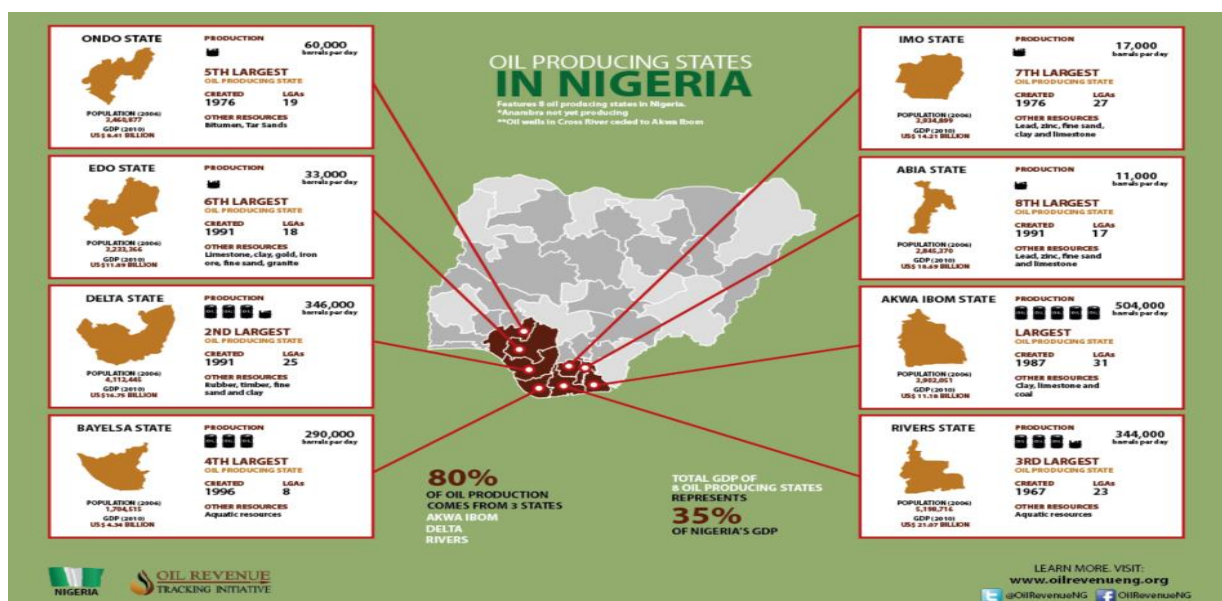


Figure 2.4. Oil Producing States in Nigeria

Source: Oil Revenue Tracking Initiative [ORTI], 2013). Retrieved online, from <http://www.oilrevenue.org>

In terms of Nigeria's petro-chemical sector, the export product, as well as investment, good and services are influenced by the bio-fuel reserve as crude oil constitute a larger percentage of the total value of export revenue (NBS, 2016). It is important to mention that value from drilling and Oil Mining Well (OMW) in the Niger Delta decrease from 156 to 78 (2013 - 2014) and the volume of crude oil production declined

from approximately 8.4 million barrels to 6.9 million barrels annually between 2013 - 2014, due to the fluctuating foreign bureau exchange price (NBS, 2016).

The diagram also indicate the establishment of main OMW in nine states: Akwa-Ibom State which is the largest oil producer in Nigeria, generating 504,000 Barrel Per Day (BPD), Delta State (346,000 BPD) Rivers State (344,000 BPD) Bayelsa State (290,000 BPD) Ondo State (60,000 BPD) Lagos State (40,000 BPD) Edo State (33,000 BPD) Imo State (17,000 BPD) Abia State oil production 11,000 BPD (Oviasuyi & Uwadiae, 2010; Ite et al., 2013; Oil Revenue Tracking Initiative, 2013).

In Nigeria, revenues generated from crude oil is approximately 95% of foreign income and earnings, with oil generating 40% of gross domestic product (GDP), and around 85% of its revenues is directed to the federal governments (Uduji, Okolo-Obasi, & Asongu, 2018). Crude oil has brought significant benefits to Nigerian economic development and also negative impact on the environment through spillage and gas flaring, due to lack of infrastructure, that turned most of the Niger Delta communities into a wasteland of hazard and toxic elements (Jamali, 2010; Adedeji, Sidique, Rahman, & Law, 2016; Kadafa, 2012).

The Nigerian National Petroleum Corporation (NNPC) is established in 1977 under the supervision and regulatory body on behalf of the Nigerian state governments (Ite et al., 2013). NNPC is an institution that regulates activities or control affairs of oil companies in Nigeria. The Nigerian federal governments are major shareholders of crude oil and presently share joint ventures with all oil companies established in Nigeria (Idemudia & Ite, 2006). An increased occurrence of oil production in Niger Delta, Nigeria, has negatively impacted the economy and far reached devastation on the surrounding environment, thus discovery of oil since 1956 have increased corruption in Nigeria and an impediment to growth (Oviasuyi & Uwadiae, 2010; Ite et al., 2013).

There are presently three main oil refineries in Nigeria namely: Warri Refinery Exploration Plant, the Old and New Refinery in Port-Harcourt, and Kaduna Refinery. Nigeria exports crude petroleum oil to main regions such as Asia, Europe, North and South-America, and to some African countries (Yeeles & Akporiaye, 2015). It is important to note that approximately 65% of energy processing is diverted and controlled by the Nigerian governments with around 60% of steel which is under local production obligations in Nigeria. The first multinational company to discover petroleum business in Nigeria is the then Shell-Royal Dutch Company, now known as Shell-British Petroleum (SHELL-BP). Environmental pollution, one of the harmful aspects to one's health, is an outcome of refined oil production by OMNCs in Niger Delta in Nigeria (Idemudia, 2009).

Idemudia (2009) talks about gas flaring with consequences as displaced homes, destruction of means of livelihood such as farmlands and river pollution that endangered water consumption. The petroleum operation policy does not include any punishment for companies charged with offensive actions regarding oil spill or gas flaring, but the policy demands that all oil operators comply with health precautions and environmental preservation (Frynas, 2012).

Extant literature argue that there is an adoption of local policy in the Nigerian oil industry that supports the coordination of IOC, and this policy also create employment opportunities emphasizing the recruitment of locals (Adedeji, Sidique, Rahman & Law, 2016). This local policy has limited impact on Nigeria's economy, whilst in some developed countries oil value is a significant contribution for economic growth (Adedeji et al., 2016). Extant research on developing countries also shows that political instability, violence and sabotage are some problems that may obstruct foreign investment, since corporations face various dimensions of risk exposure, and this works against the need for more foreign investment in terms of oil and gas in some emerging markets (Frynas & Mellahi, 2003).

In spite of oil value around \$14 billion in 2015, Nigeria is still in a stagnant State with an unstructured education, poor public health, limited basic infrastructure and weak governance regards public service, limited power supply, poor transportation, limited world-wide web services and inefficient civil service officials that monitor land use affairs (Adedeji et al., 2016). In the Nigeria's oil sector, there is a need to understand whether all IOC observe moral obligation or if their social policy incorporate ecological preservation.

The majority of indigenes in oil producing community still have unrestrained expectation from governments and oil companies to respond to their urgent demand on community welfare (Eweje, 2007; Idemudia, 2009). The majority of indigenes in ND argue that monetary compensation is not the solution to the problem of oil spill, as this may not solve the socio-economic problems, but rather to live in a safe and better environment, since some oil companies and governments officials are being accused of monetary payment to militants for mitigating community hostility (Ibeanu, 2000; Renouard & Lado, 2012).

2.3.2. Niger Delta and Oil Producing Communities

It is relevant to take a closer look at the Niger Delta because it is responsible for production of crude oil, its exploration and one of the main source of Nigeria's natural endowment with its extensive mangrove and geographical wetland that is a substantial value for the economy.

Approximately 31 million people occupy the geographical area of about 75,000km² in Niger Delta, Nigeria, and 90% of oil production value generate from four out of the nine oil producing communities in Nigeria: Akwa-Ibom State, Delta State, Rivers State and Bayelsa State (NBS, 2016).

Despite the oil reserve in Nigeria which produces around 32 million barrels and the sufficient inflow of petroleum earnings of about \$20 million per day, most of the areas in ND lack good road, there is inadequate electricity supply, illiteracy around 30%, prevalent poverty, widespread corruption and continuous violence (Uduji et al., 2018). The diagram below shows the impact of crude oil on the environment in Niger Delta (see figure 2. 5), as follows:

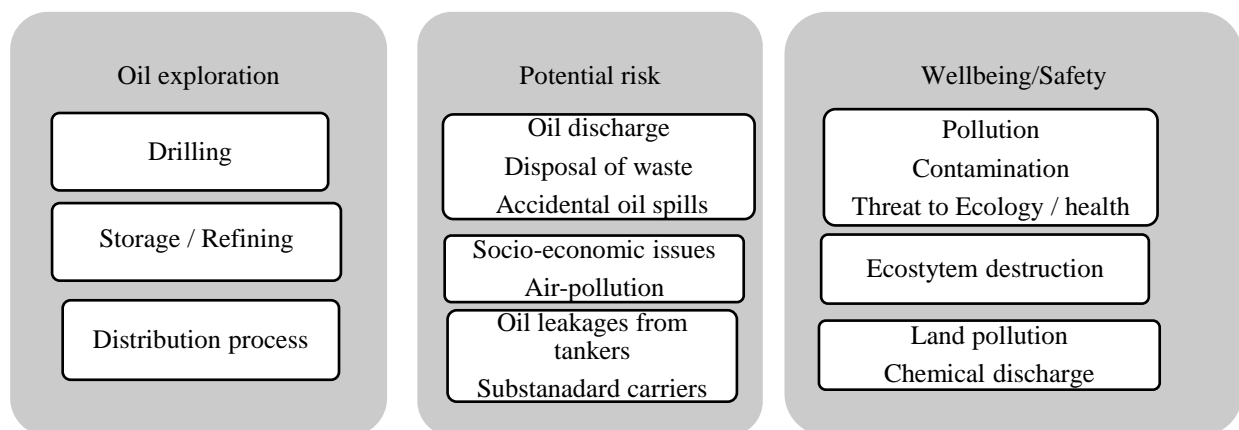


Figure 2.5. Impact of Oil Production

Source: Adapted from Ite, Ibok, Ite, & Petters (2013).

In spite of Nigeria’s governments’ establishment of ecological and environment monitoring, it is observed that most of this boards are yet to fulfil their objective in terms of an enforcing environmental protection policy (Ite, Ibok, Ite, & Petters, 2013). The main issue in Niger Delta community are governments’ negligence on gas explosion that leads to community agitation and the inefficient transportation of by-products that threaten human existence and risk regarding destruction of some geographical area (Oviasuyi & Uwadiae, 2010).

The debate is to which extent NDDC has addressed the root problems such as oil spill, gas explosion that results in untimely death and risk on community security. It seems that there is no reasonable premise for continuous waste disposal of oil remnants into marine, sediments on farmland soils, therefore governments, oil producers and community representatives need to dialogue on surveillance regarding ecology protection and oil revenue that can improve the state affairs (Ite et al., 2013).

In summary, some of the solution to a threatening oil region is a better governance that need to restructure, also leaders that promote peace and are less conforming to unlawful practices such as corruption and mismanagement (Evuleocha, 2005). It is relevant to address oil production activity that undermine the economy, tackle relentless conflict in ND, perennial negligence of infrastructure and a continuous social responsibility, rather than sporadic bribery to avert youth restiveness (Idemudia, 2010).

2.4. CSR in Nigeria

CSR practices in Nigeria have received attention from researchers, and the majority of studies have focused on oil MNC's specifically in the Niger Delta. There is limited focus on indigenous firms in the Nigeria oil sector (Frynas, 2005; Akpan, 2006; Amaeshi et al., 2006; Amaeshi & Amao, 2009), so this is a line of research that deserves further attention.

According to Frynas (2012) the leading players encouraging CSR implementation are oil companies that seem to better understand the importance of enhancing the environment and improving society development. Frynas (2005; 2012) also acknowledge that oil companies engage in CSR activities and have become more involved with community members than in previous decades. CSR has therefore witnessed growth in Nigeria and many organizations claim that their main objective of participating in CSR is to alleviate the negative impact on the environment, and to demonstrate good citizenship (Evuleocha, 2005; Idemudia & Ite, 2006).

Some oil organizations practice explicit CSR in Nigeria, and the debate is whether these projects depicts a western idea regarding CSR because there is a possibility that some of these oil managers follow through cyberspace regarding the opportunity that come with globalization (Visser, 2005). Some authors also argue that CSR practices address employee welfare, health and safety condition, justice and efficiency (Sachs, Maurer, Ruhli & Hoffmann, 2006; Campbell, 2007).

Oil MNC's have been under pressure by environmental activists to reduce environmental erosion, pollution and wreckage as a result of their oil activities, specifically in Nigeria (Evuleocha, 2005). Some organizations have become aware of the negative impact of their activities on the society where they operate and consequently urge the adoption of an environmental conduct into their organizational culture as a way of CSR practices (Eweje, 2006).

Despite CSR initiatives of some oil companies, there are still some flaws regarding these praised initiatives, such as offering gifts to local chiefs in community in order to further gas flaring in their business operations (Frynas, 2005). The critic is that in spite of oil companies' social responsibility initiatives

towards local community in Nigeria, it is still difficult to challenge or question their ideas regarding CSR rhetoric (Akpan, 2006).

Previous studies claim that some CSR projects in the Niger Delta community sponsored by oil MNCs such as Shell Oil Nigeria have been reported abandoned (Frynas, 2005), namely, health care centres, and borehole for water consumption in the local community with surroundings overgrown with grass and weeds. Additionally, some oil companies in Nigeria have renovated abandoned buildings or uncompleted community projects as their CSR activity (Akpan, 2006). However, there are some CSR best activities of oil companies, for example Shell Oil Nigeria construction of hospitals and school facilities, employment, financing micro-credit project, and Statoil's project in Akassa, Bayelsa State in Niger Delta community (Frynas, 2005).

Prior studies state that the economic strain in Nigeria has worsened due to state government's failure to provide basic needs such as infrastructure, and some firms have improved on those fundamental necessities as their corporate social responsibilities and in spite of rich petroleum resources in the Niger Delta, the increase in society development projects, the majority of citizens in these areas still live in poverty (Yeeles & Akporiaye, 2015).

According to Frynas (2005) and Idemudia and Ite (2006), the majority of organizations in Nigeria have a mandate that they engage in CSR but most of these initiatives are reviewed as a routine (e.g. charity donation, mosquito net to prevent malaria, or random scholarship to specific schools). Representatives of the oil producing communities in Nigeria propose that CSR should be a sustainable strategy and solution to address some complex issues in the community, on the contrary most CSR initiatives became repetitive with emphasis on abandoned water project (Ite, 2004). One of the criticisms about CSR in Nigeria is the neglect on macro-economic issues and complex security problems facing Nigeria (Ite, 2004; Eweje, 2007; Campbell, 2011).

CSR in Nigeria is difficult to understand, since it is unclear whether this practice is a voluntary support to community or an institutional mandate. Some community members' assumption of CSR towards oil community development is that it makes no difference, due to lack of a supporting environment in Nigeria. They also sustain that, until governments take up their responsibility regarding socio-economic development, most corporations' social responsibility will fail to achieve its objective (Idemudia & Ite, 2006).

Previous study argued that despite a redundant focus on the financial benefit of having CSR, there are still some organizations that demonstrate a genuine behaviour regarding CSR, for example, Statoil Nigeria's Akassa social development projects in oil producing region, Bayelsa State (Frynas, 2005).

Despite increased awareness regarding CSR, most communities have not been empowered and received limited benefits as a result of those initiatives, and capacity building have not in any way improved skilful knowledge of youths, and consequently militants became increasingly violent and causing domestic atrocity in some states (Idemudia, 2012). It is argued that most CSR initiatives in Nigeria lack coordination regarding stakeholders' collaboration, since these projects and decision making are not aligned from the grass-roots (Andrews, 2013).

2.4.1. CSR Practices

CSR implementation is an organization's discretionary strategy directed towards society and also a concept that defines how managers govern responsibility towards their stakeholders (Halme & Laurila, 2009). The same authors argue that organizations expect that CSR initiatives will permit them to maintain their status in the society and grant them a licence to operate and also to impact on their organizational performance (Halme & Laurila, 2009).

Idemudia and Ite (2006) argue in their study that the lack of community participation and neglect in CSR implementation is one of the fundamental root causes of failed CSR projects in some host communities. Some authors highlight that firms are a significant part of the society, and the argument is not if the majority of organizations practice CSR or whether they genuinely practice these initiatives, but what form of social responsibility practise they implement (Halme & Laurila, 2009).

Campbell (2007) maintained that some CSR research focus on the relation between social responsibility and firm's financial performance, while other findings show lack of empirical evidence on the positive correlation between CSR and profitability, and the impact of CSR on the society. On the contrary, other previous study indicate that there is no positive correlation between CSR and a company's financial performance, and to a large extent this indicate a significant indifference (McWilliams & Siegel, 2001).

Indigenous organizations in developing countries tend to engage in voluntary CSR practices such as charity donation, while the MNC's seem more involved in strategic activities (Visser, 2011). The philanthropic activities are intended to lead to environmental developments and eradication of poverty among local community in forms of micro-finance scheme (Amaeshi et al., 2006; Ma, 2012).

Some studies acknowledged that CSR activities entail employee voluntarism, health care, support on education, sports sponsorship programs, and sustainable development (Kirat, 2015). The study of Lompo and Trani (2013) also maintained that there are limited impacts regarding CSR activities. Their study claim that CSR has enhanced citizen's well-being in some areas, while some do not benefit from its project development. Some of these CSR activities specifically impact on the society, for example, increase in employment, while some members perceive these skilled employment as inequality in wealth distributions (Arnold & Valentin, 2013). In summary, in view of some authors CSR practices should include a decrease on environmental pollution and focus more on green practices (Kolk & Lenfant, 2010). Previous research also emphasized that organizations should ensure that their CSR initiatives address society issues without the aim of capital benefits from marketing publicity or licence their way out of negative circumstances (Mutch & Aitken, 2009).

In view of Visser (2011) study, there is a need for a radical social responsibility that stresses the crucial impact of CSR, while supporting transparency and stakeholder involvement regarding managerial resolution. The table below presents the fundamental concepts of CSR (see Table 2.2), and the author further proposed a new CSR development as follows:

Table 2.2. The new CSR development framework

Fundamental terms of CSR	Core Objectives	Manifestation / Indication
Environmental protection	Sustainability and ecology impact	Tackling ecology issues
Good governance	Effective organization	Responsibility, transparency and sustainable practice, ethics
Value creation	Economic growth	Wealth distribution, innovation
Social contribution	Stakeholder positioning	Philanthropic, human right, health and safety

Source: Adapted from, Visser (2011).

Some objectives of a radical CSR are: incorporation of a better governance, integration of stakeholders' orientation to enhancing community welfare, improvement on society development through voluntary plan, as the aim of the new strategic CSR is to emphasize on the importance of sustainability because previous forms of CSR stresses business ethics and governance, yet, it fails to deliver a comprehensive need as stakeholders' integration, moral obligation, environmental protection and sustainability (Taneja, Taneja, Gupta, 2011; Visser, 2011). The table below presents a comparison regarding the traditional CSR, 1.0 and the new proposed CSR 2.0 (see Table 2.3), as follows:

Table 2.3. Comparison between CSR 1.0 and CSR 2.0.

CSR 1.0	CSR 2.0
Organizations relation with host community, philanthropic donation, contribution to society development, improve organization image	Innovation and collaboration partnership with diverse stakeholder, priority on community involvement
Western guideline and global standard shape organization culture on CSR	Transparency in organization report, dialogue on point of view, decentralisation and diversity

Source: Adapted from, Visser (2011).

Visser (2011) highlights that globalization has a positive influence on employment, and creates an avenue for ethical concern, specifically in developing countries. The author argues that the organizations that still practice CSR 1.0 are behind those firms that demonstrate active CSR 2.0 (e.g. innovation).

Visser (2011) presents this new CSR as the modern state of art because an innovative CSR is practical and relate business management with the society, and behind the understanding of this creative strategy in terms of social obligation is an idea of a new paradigm. In addition, CSR 2.0 framework highlights stakeholder collaboration that also supports diversity, and the assumption regarding a new form of CSR is to focus on social issues, stakeholder involvement and the supposition that the new era of CSR 2.0 may discern a paradigm shift on social development that will generate efficiency (Visser, 2011).

2.5. Stage Models of CSR Development

The CSR development process has been explored by several researchers (Dahlsrud, 2006; Carroll, 2016) in the CSR related literature, resulting in various models regarding the different stages of CSR development. Therefore, presenting a comprehensive review of the existing contributions aimed at evaluating where the company stands in their CSR development is challenging. Hillman and Keim (2001) claimed that it is essential to understand the stages of CSR for achieving a better outcome and effectiveness. The widely known model of CSR is the Carroll's pyramid which includes four groups of moral responsibilities, that serves a basis for understanding the main stages of CSR (e.g. Carroll, 1999).

Carroll's CSR pyramid is a model that proposes relative aspect regarding an organizations social obligation. First, the economic aspect of Carroll (1999) pyramid is the organizations responsibility that requires profitability for shareholder. Second, the legal responsibility of an organization is to comply with observing state rules and obedience to awful regulations. Third, the ethical responsibilities follow societal expectations of corporations (e. g. moral standards of being just and right). The fourth responsibility on

Carroll's pyramid is the philanthropic model of CSR that includes voluntary initiatives of corporations, namely, charity donations and contributions as micro-finance schemes (Halme & Laurila, 2009). Previous studies mentioned that integration of organizations' cultural practices impact on their CSR development and occur through situational process of organizations modification (Maon, Lindgreen & Swaen, 2010).

Other studies propose some dimensions regarding model of CSR and variables namely, governance, geographical region, culture and political context that may influence CSR development (Renouard & Lado, 2012). First, the instrumental approach that examines CSR as an indirect means to attain capital, e.g. profit maximization (Maon et al., 2010). Second, the political idea highlights the importance of social contract between organization and community as some stakeholder have legitimacy and power to influence the organization. Third, the integrative technique approach that argues the need to respond to stakeholder demand due to the assumption of ethical principle that CSR has its root embedded in socio-cultural aspect, as all organizations have the obligation to address social development and continuity (Maon et al., 2010).

These same authors argue that some organization move from doing nothing such as lacking responsibility to transformation of incorporating responsible and sustainable practices into their company strategy (Maon et al., 2010). The table below presents the stage development and implications of the new CSR 2.0 (see Table 2.4), in the following:

Table 2.4. Stage development of CSR 2.0

Stage of CSR	Implications
Defensive / Acquisitive	Limited CSR practice
Philanthropic / Volunteerism	support development, community empowerment
Promotional / Profit-making	CSR medium to improve brand image, enhance reputation
Long-term / Strategic approach	Integration of CSR into firm culture, standard policy
Standard / Practical Efficiency	Identify social, economic issues, understanding of CSR

Source: Adapted from, Visser (2011).

The above table shows that corporations in the early stage e.g. the defensive phase lack advantage in terms of CSR because their focus is not on a systematic / strategic platform that recognizes a complex issue outside the organization. As organization grow in the market surrounding (e.g. towards maturity stage) they begin to acquire profit from practical efficiency and effectiveness (Visser, 2011).

Castello and Lozano (2009) studies highlight other phases of CSR growth. First, a corporations' initial stage is compliance to regulation and credible standard. Second, some firms shift toward strategic stage with motivation to achieve long-term opulence, benefit for stakeholder and importance of CSR integration (Putrevu, McGuire, Sigel, & Smith, 2011). Third, external stakeholder pressure lead managers to look beyond investor's interest and toward stakeholder integration, rather than only profitability or legal responsibility (Carroll, 1991; Font, Walmsley, Cogotti, McCombes, & Hausler, 2012; Park, Chidlow, & Choi, 2014; Ferri, Pedrini, & Pilato, 2016). Castello and Lozano (2009) also assert that the majority of business organizations are between the risk management stage and profit-making stage.

Extant research presents a critic on Carroll's pyramid arguing that the framework is debatable due to lack of consistency and lack of empirical evidence regarding CSR obligation, specifically in emerging countries (Visser, 2006). Some authors claim that there is a need for alternative CSR theory that better explains the complex understanding of social responsibility due to the long-term debate of a universal definition of CSR as economic obligation, legal responsibility, ethical norm and voluntary practice desired by the society (Maignan & Ralston, 2002).

Visser (2011) research suggests that all corporation need to shift from the standard perception of CSR as a voluntary initiative toward society to focus on a dynamic view of CSR as a continuous process of sustainability that supports a mandatory policy in terms of a better environment and identification of society need and all stakeholders' collaboration, result in a win-win outcome. The author further argues that radical shift of CSR stresses good governance, fairness, compliance to legal constitution and stakeholder interest (see Figure 2.6) that presents the restructured CSR pyramid as follows:



Figure 2.6. Radical Shift in Carroll's CSR Pyramid

Source: Adapted from, Visser (2006).

According to previous research there is lack of consistency regarding stages of CSR, and limited focus on organization growth in terms of CSR both in developing and developed countries (Carroll, 1999; Basu & Palazzo, 2008; Castello & Lozano, 2009; Park et al., 2014; Ferri et al., 2016). This study acknowledges that there are different stages of CSR development, and Carroll's CSR framework is crucial for this ongoing research.

2.6. Opportunities and Obstacles for CSR Implementation

Identifying the benefits and barriers affecting CSR development is a complex issue which is at the centre of an intense debate, mostly in the Anglo-American countries. Scholars are trying to figure out "what are the motivations behind CSR implementation"? Both in developed and developing countries. According to extant literature, the drivers of CSR differ across organizations, sectors and geographic locations (Carroll, 2016, Uduji et al., 2018).

2.6.1. Opportunities for CSR Implementation

Some authors argue that pressures from primary stakeholders and governments in terms of corporation's social obligation are some of the reasons why the majority of corporations want to practice sustainable business activities (Murillo & Lozano, 2009). Others state that companies engage in CSR events in order to impact on social and economic development and maintain appropriate concerns regarding environmental issues (Govindan, Kannan, & Shankar, 2014).

There are some benefits and opportunities of CSR implementations such as tax deduction by state governments, financial revenues, customer loyalty, community perception of positive organizational image and employee retentions (Sprinkle & Maines, 2010). Media broadcasting plays a significant role in elevating publicity about CSR, such that some organization emphasize the need for all corporations' participation in authentic activity rather than increasing awareness of CSR through media channels (McWilliams & Siegel, 2001; Porter & Kramer, 2006).

Maignan and Ralston (2002) highlight three main drivers of CSR: motivation toward financial performance, stakeholder driven purpose, and organizations' driven policy. Firstly, they argued that CSR is an instrument to improve on economic and profitability value. Secondly, the organization has the obligation to improve on society welfare and compliance with social norms that respond to stakeholder demand since CSR concern managers' perceptions (Campbell, 2007; Arevalo & Aravind, 2011). Thirdly, most of the organizations in developing countries have open policy regarding CSR (Maignan & Ralston, 2002).

Extant research (Frynas, 2005) argues that some of the advantages of having CSR is to obtain a tax reduction or rebate on state levy from federal governments. Whilst in some countries, it is complex to understand an organizations' motivation for CSR as one strategic reasoning is towards a long-term goal in the interest of community welfare without expectation (Ma, 2012). Other assumption regarding underlying drivers of CSR is the organization's possibility to secure industrial facility, as the ND, where the majority of oil companies face relentless agitation (Frynas, 2005). It is evident that there are different drivers of CSR and some of these drivers shape the business case for social responsibility, as an example stakeholder management, transparency and goodwill (Maas & Reniers, 2014).

According to Spence (2007) the drivers of organizations' CSR are stakeholder pressure, financial benefit, ethical and environmental concern, and legitimacy. Other scholars argue that organizations' financial performance, stockholders' return on investment, minimal negative effects on the business environment and increase in positive impact on society are other reasons underlying the socially responsible behaviour of companies (Maignan & Ralston, 2002; Basu & Palazzo, 2008). However, research on drivers of CSR present some methodological limitations which makes generalization difficult. For example, the study of Maignan and Ralston (2002) is based on the analysis of different company's webpage regarding rationale for CSR implementation policy. CSR may be of benefit to organizations and society at large if it is embedded in a bottom up strategy, such as stakeholder integration in decision making process from the grassroots (Andrews, 2013; Asif, Searcy, Zutshi & Fisscher, 2013).

In previous studies, it is argued that one of the advantages of CSR is innovation regarding business and marketing opportunities (Halme & Laurila, 2009). As an example, addressing social problems of the less privileged groups also known as the bottom of the pyramid provides beneficial opportunities such as micro-finance or women empowerment programs that assist with daily income (Carroll, 2016). These new businesses also creates opportunities both for society and the organizations. Some studies claim that CSR activities have positive impact on most organizations, and also attract capital investment. Some CSR benefits are: positive image of firms, customer's loyalty, increase in shareholders capital, financial revenues from sales and risk management aspects (Evuleocha, 2005; Sprinkle & Maines, 2010; Govindan et al., 2014; Park et al., 2014).

The majority of corporations devoting their time and resources in CSR initiatives also encounter some difficulties, such as designation of managers to govern the CSR department, setting up policies that will be in line with the company's culture, and integration of CSR activities into employees' schedule (Waddock, Bodwell, & Graves, 2002). Some organizations argue that one of the obstacles to CSR

implementation is recruiting employees who have an understanding of CSR, and attitudes of those who take into consideration interest of all stakeholders, and also inadequate sustainability policy as a result of weak state government's regulations (Maon et al., 2009).

2.6.2. Obstacles for CSR Implementation

Other researchers summarize the barriers to CSR implementation as follows: opportunity costs, time consumption, federal and state corruption, competitive markets, lack of managerial support, inadequate tax regulations and irregular bureaucracy (Arevalo & Aravind, 2011).

The same scholars claim that one of the barriers to CSR are country contexts such as state government's corruption, lack of managerial commitment, high taxes, inadequate environmental policy and competitive markets (Arevalo & Aravind, 2011). Other studies emphasized cost related aspects such as cash donations and money spent on resources, employees training, and management's time consumption as main barriers to CSR implementation (Sprinkle & Maines, 2010).

Previous studies argued that one obstacle to CSR implementation is poor financial performance, e.g. organization with limited resources lack the potential to engage in active CSR (Frynas, 2005). Some other barriers to CSR implementation are limited human resources and lack of perception about CSR (Yeh, Chen, Kao, & Wu, 2014). Inter-tribal divide is also a barrier to having CSR in oil producing community in Nigeria, the ongoing conflict among restive youths.

2.7. Overview of Theoretical Framework

This section reviews a set of theories based on their core relevance to the research. In this regard, we present some CSR theories that serve to frame this study as the stakeholder theory, the legitimacy theory and the stakeholder salience proposed by previous authors, Mitchel, Agle, and Wood (1997). It seems that the stakeholder theory and legitimacy theory best suits this background since stakeholder and sustainability have strong correlation with CSR (Carroll, 2016). It is relevant to understand other notable theory as follows:

2.7.1. Institutional Theory

Extant research argues that the institutional theory emphasize on social and political norms that determines the rule for analysing organizations' social conduct and performances (Hah & Freeman, 2014). Previous researchers also consent on the argument that institutional theory better explains the idea that an external institution such as the society and environmental regulation or norms influence

organization guidelines (Ferri et al., 2016). This debate is hinged on the effective outcome of CSR since some managers implement a framework that is based on stakeholders' management that promotes collaboration, competent performance, employee turnover, and health and safety condition (Clarkson, 1995; Sachs et al., 2006). There is also an assumption that CSR with the logic behind the promotion of social marketing is a co-creation with stakeholder management (Scandeliuss & Cohen, 2016).

This study suggest that the institutional theory is a redundant model for this research since its idea argue that the institution is the main social actor who may determine the rule or control regulatory routine that is quite established as a compulsory guideline for social conducts among social actors. It is relevant to understand the concept of legitimacy theory from the organizations management perspective.

2.7.2. Legitimacy Theory

Previous researchers argue that the legitimacy theory is one of the most cited in social-science and management, with the assumption that some organizations adopt the institutional legitimacy in order to gain acceptance in the society which seems crucial for a long-term business strategy (Tilling, 2004).

The legitimacy theory from a stakeholders' perspective points out the relevance of an effective management, and stakeholder management, which may have a positive impact on any corporations' resources in terms of growth development, control of tax levy and state expenditures, customer's patronage, and community influence on the organizations decision making (Guthrie, Cuganesan, & Ward 2006).

The majority of previous studies have used the legitimacy theory as a model from a different dimension in order to explain social or environmental concerns since the specific corporations' status may be threatened when disparity occurs between an organization and the society, and there is also a need for corporations' activity to align with society standard and within social boundaries that promotes a responsible practice and response to better environment (Tilling, 2004; Guthrie et al., 2006).

2.7.3. Stakeholder Theory

Stakeholder theory posit a fundamental concept of who major stakeholders of the company are, and with whom do corporate managers give more attention to as reputable class of stakeholders (Mitchell et al., 1997). Stakeholder theory allow fundamental legitimacy of stakeholders and how this group influence organization decision making (Harrison & Freeman, 1999).

The stakeholder theory also stresses on organizational management since it addresses ethics in business and moral value that concern the principle of what is right and wrong, as well as integrity (Freeman, 1984). Previous studies defined a stakeholder as “any individual or groups who can affect an organizations purpose or is affected by the success or failures of the company’s objectives” (Mitchell et al., 1997; Freeman, 1984, p.54).

Stakeholders includes: employee, customer, supplier, government, competitor, community, environment, Non-Governmental Organizations (NGOs), example (Park, Chidlow, & Choi, 2014). The following diagram represents the stakeholders (see Figure 2.8), for a clearer picture:

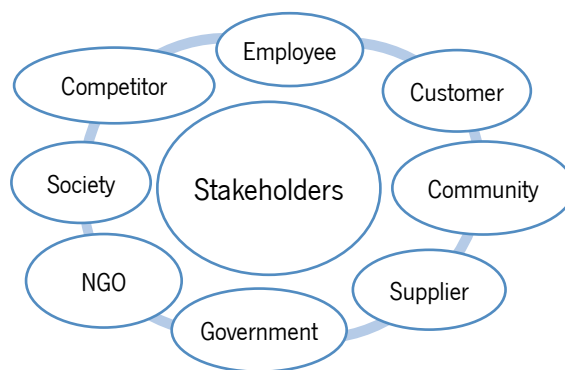


Figure 2.7 Primary and Secondary Stakeholder Classification
 Source: Adapted from, Maignan & Ralston (2002).

Extant research argues that the stakeholder model is a useful framework regarding a better understanding of CSR since it involves an increasing pressure and demand of effective CSR activities that is mostly required by all stakeholders in the business environment in order to satisfy shareholders’ interest and community demands (McWilliams & Siegel, 2001; Waddock et al., 2002; Weber 2008). It is also relevant to empower an organizations employee whilst promoting a fair wage (O’Connor & Spangenberg, 2007).

The majority of organizations customers have the expectation of good quality products and an efficient service through coordinated channels from respective organizations and most of the suppliers often need managers’ punctuality and the issue of controversy on child labour and unfair treatment is still a debate in some countries (Hillenbrand & Money, 2009). The majority of community members often desire a secure and better environment, and an effective surveillance that ensures safety and ecology practice (Park et al., 2014).

CSR is about a business corporation and the society and most of the leaders need to play a major role in terms of transparency and accountability, and resourcefulness. Industries need to perform a benchmark in terms of having a fair market and competitive edge, and among those whom pressure on organizations ensuring a fundamental human right are some Non-governmental organizations (Maignan & Ralston (2002).

Previous studies argue that stakeholder discourse in management's literature is scarce, and dialogue between top leaders and individual stakeholder is essential for co-creation and collaboration, which is essential for addressing socio-economic problems such as prevention of environmental pollution, promoting sustainability and maintenance of status (Ferri et al., 2016).

Some researchers argue that an effective dialogue often addresses some society issues and from a collective point of view, stakeholders' participation is essential for sustainability since it produces a comprehensive outcome (Airike, Rotter & Mark-Herbert, 2016). Others highlight two categories of stakeholder, namely: the normative group, also known as primary stakeholder that has legitimacy and direct influences on the organization, and the classification group known as the derivative or secondary stakeholder (Phillips et al., 2005; Jurgens, Berthon, Papania, & Shabbir, 2010).

Recent studies claimed that stakeholder's approach has a close correlation with CSR and is increasing in order to become an acceptable model for understanding organizations enforcement in terms of corporate codes of conducts (Hah & Freeman, 2014). The critic is that stakeholder framework has been applied by many academics and thus ignore major differences that occur within these classes of stakeholder groups (Harrison & Freeman, 1999).

One critic of stakeholder theory is that some of the principles lack the logic behind organizations need to promote moral or ethical values since it examines the assumption to incorporate ethics in business and consistency towards all stakeholder (Waddock et al., 2002; Phillips, Freeman, & Wicks, 2005; Campbell, 2007). Other researchers argue that the stakeholder approach helps an organization with the creation of valuable wealth through increase in profitability whilst minimizing risk (Sachs et al., 2006). The table below presents the EU and the US perspective of stakeholder approach in terms of CSR (see Table 2.5), as follows:

Table 2.5. EU and US Stakeholder Approach

US Organization	EU Organization
Business structure on shareholder demand	Importance of stakeholder collaboration
Lack of stakeholder influence on decision making	Relevance of stakeholder dialogue
Friedman (1970) objective of profit maximization	Freeman (1984) concept of stakeholder satisfaction

Source: Jurgens, Berthon, Papania, & Shabbir (2010).

Extant research indicate the differences between a stakeholder and shareholder in the organization, however, it is difficult to understand business roles towards an individual interest or shareholders' interest as capitalists e.g. return on investments (Phillips et al., 2005; Matten & Moon, 2008). There are assumptions that what is required in management is a theory regarding the importance of stakeholders, managers' salience can explain the importance of whom deserve priority or attention, and some of these attributes namely: power, legitimacy and urgency (e.g. Mitchell et al., 1997).

Magness (2008) research corroborates with Mitchell et al. (1997) regarding stakeholder salience, since it maintains that stakeholder lack unstable positioning and can adapt to change according to manager's perception. One of the critic of Mitchell et al. (1997) framework is the lack of a descriptive theory regarding whom are the main stakeholder of a firm, rather than a theory that focuses on managers perception in view of stakeholder priority (Magness, 2008). The diagram below presents a description of the stakeholder's classification (see Figure 2.8), as follows:

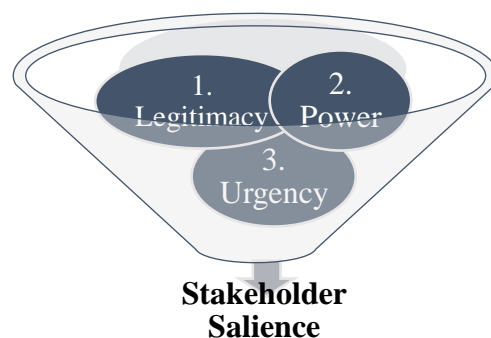


Figure 2.8 Stakeholder's Attributes and Classification Model

Source: Adapted from, Mitchell et al. (1997).

According to the diagram above, previous research examines that there are no distinct features that can reliably guard researchers on aspects of classifying stakeholders regarding salience (Mitchell et al., 1997). There is no single characteristic that clearly explains stakeholder's identification among different

themes in terms of stakeholder theory such as agency theory, institutional, and resource dependence theory (Mitchell et al., 1997; Isa, 2012).

Some stakeholders possess one attribute, and are granted limited attention, while other stakeholders who possess two attributes have more attention and to some extent, classify as important to the organization. Stakeholders that have three attributes are highly important and organizations respond to their demand with prominent priority (Mitchell et al., 1997).

According to Mitchell et al., 1997, the stakeholders' priority model is divided into seven segments, namely: the inactive stakeholder that lack legitimacy or urgency, and limited power, e.g. mass media and journalist; the perceptive stakeholder group that has legitimacy but lack power that may influence the organization and therefore has limited urgent claims. The classification of insistent stakeholder that has urgent claim in terms of community needs, thus lack legitimacy and power since this group have limited representation.

The expectant or anticipatory stakeholder group that has a significant relation with managers, high expectations and classification as an influencer, also the authoritative stakeholder that has influence on the corporation, inclusive in decision making process, and possess power and legitimacy. There is the reliant group, e.g. urgency and high social expectations, although this group lack legitimacy and power regarding an influence over an organization, e.g. host community. These same authors argue that there is another group which is the threatening stakeholder, whom has the ability to demonstrate hostility and their vulnerability may cause harm as they possess high risk in terms company image or severe strife regarding a breach of social contract, have urgent claims but lack legitimacy (Mitchell et al., 1997).

Power can influence organizations' external or internal stakeholders, and those individuals who have a stake in the organizations are those who possess power and have certain claims in the company (Park, Chidlow, & Choi, 2014). Some stakeholders have legitimate claims within or outside of the organization which is important, while other stakeholders can demand urgency and quick attention of organizational management (Mitchell et al., 1997). In terms of the stakeholder's management which acknowledge that when power and legitimacy integrate with urgency, managers have a broaden and better understanding of which stakeholders deserve high priority and whose legitimacy is at stake, yet power is examined as an essential variable that plays a major role (Mitchell et al., 1997).

The ongoing debate is how stakeholders' approach apply to CSR aspects. Previous research argues that primary stakeholder's demand specific contribution and organizations should take into consideration all

their stakeholders interest (Frynas, 2005). Previous studies highlight that stakeholder approach values the importance of primary stakeholders that emphasize corporation's success and its survival, which depends on wealth distribution and ability to create satisfaction among these powerful stakeholders (Maon, Lindgreen, & Swaen, 2009).

In addition, this study aims to fill a gap in the literature that is to better understand the stage development of CSR initiatives, advantages and obstacles of implementation of CSR practices in indigenous Nigerian oil sector. Also, to bridge the gap in knowledge of stakeholder's expectations, specifically through categories based on power, legitimacy, and urgency, and from a critical review of relevant literature and theoretical framework of the stakeholder salience.

The researcher acknowledges that the majority of previous studies (Frynas & Mellahi, 2003; Frynas 2005, Akpan, 2006; Amaeshi et al., 2006; Eweje, 2006a; 2007; Andrews, 2013; Andrews, 2015) have focused on OMNC in developing countries. Therefore this research intention is to bridge the existing gap that is scarcely researched and answer to the following research question: "what are the views, stages, opportunities and obstacles of having corporate social responsibility practices in indigenous oil companies in Nigeria"?

Chapter 3

3. RESEARCH DESIGN and METHODOLOGY

Examining the subjective views on Indigenous Nigerian Oil Companies stages, opportunities and obstacles regarding CSR demands a research approach that is based in qualitative epistemology. The following sections explain the research design and methodology used to elicit individuals' perceptions regarding the phenomenon under study in order to answer the research questions. This chapter aims to provide the overall plan that guided the present study and present the methods used to approach the research problem.

The aim of this study is to deepen our understanding and focus on CSR practices and discourses in indigenous Nigeria oil sector and also to better understand CSR status in Nigeria, as well as opportunities, and obstacles to CSR implementation. This study addresses the following research question: "What are the views, stages, opportunities and obstacles of having corporate social responsibility practices in indigenous oil companies in Nigeria"? In this context, the sub-questions are as follows:

- I. What are the CSR discourses and practices among indigenous companies in the Nigerian oil sector?
- II. What is the actual status regarding CSR development?
- III. What are the main perceptions of opportunities and obstacles with regard to CSR in indigenous Nigerian oil companies?
- IV. Who are the main stakeholders of indigenous Nigerian oil companies and their different meanings and understandings of CSR practices?

3.1. Methodology

In order to make appropriate choices in research, there is a need to understand philosophical assumptions and logic behind social phenomena or essence of social sciences, how to acquire knowledge and the essentials for hypothesis in a social phenomenon (Orlikowski & Baroudi, 1991; Davies & Fitchett, 2004; Matthews & Ross, 2010).

The methodological approach is a guide in terms of philosophy, paradigms and supposition about the essence of knowledge and the way we can apply it in research. There are two basic categories in terms of philosophical reasoning, namely: ontology and epistemology (Hudson & Ozanne, 1988; Carson, Gilmore, Perry, & Gronhaug, 2001).

3.1.1. Ontological and Epistemological Perspective

Ontology is the systematic scope of science, structure and connection of properties, phenomenon and assumption of scientific observation, method and relation that specifically address the nature of reality. Also, a basic system of ideology or belief that indicate individual interpretation about what comprises theory, paradigm, and perspectives of science studies. From the ontological perspective, the three philosophical positions are objectivism, constructivism, and realism (Bernard, 2000; Carson et al., 2001; Matthews & Ross, 2010). The table below (see Table 3.1) presents a clear understanding regarding the paradigm of ontology, and is as follows:

Table 3.1. Ontological Perspective

Paradigm	Objectivism	Constructivism	Realism
ONTOLOGY	Supposition that social surrounding, organizational behaviour that constitute the social environment rely on its existence and independency, separated from the people	social entity in the social arena are real, ideas constructed are continuous, adaptation of social humans in this process have active interaction	Assumption that the social world has actual life that is distinct, limited association among social humans that are involved in the research

Source: Adapted from, Creswell (1998).

There are relevant ideas from the ontological point of view regarding the nature of science and study of being, from the three positions namely objectivism, constructivism and realism, and how researcher accumulate knowledge in the social surroundings. In the constructivism, researcher and participant have interaction and are connected during the process of investigation with orientation toward a positive approach, validation of knowledge is constructed and value shape the outcome of research (Williams, 2002; Flick, 2005).

Epistemology is the supposition of knowledge, relation between the researcher and social actors, human experience, representation of fact and reality, e.g. explanation of known concepts, justification of practical ideas or belief, and essential understanding of theory and different methods in social science (Carson et al., 2001). From the epistemology view, there is a need to understand specific phenomenon and best method to use in relevance of what is, rather than observable belief or assumption of a realist existence. The three epistemology positions are positivism, interpretivism, and realism (Orlikowski & Baroudi, 1991;

Bernard, 2000). The table below presents perspective of the epistemological paradigm (see Table 3.2), and ideas as follows:

Table 3.2. Epistemological Perspective

Paradigm	Positivism	Interpretivism	Realism
EPISTEMOLOGY	Analytical effect accept	understanding perceptions;	Knowledge is acquired from
	general principle regards	Criteria on basis of	social organizations, entity,
	research; Rigorous	intellectual meaning;	theoretical fact on basis of
	scientific and quantitative	Inquirer uses meaning to	observation or through
	measure to answer	construct view from data	modest mechanism and
	hypotheses. Objectivist in	collected; Flexible	composition
nature	qualitative approach, Subjectivist		

Source: Adapted from, Carson, Gilmore, Perry, & Gronhaug (2001).

Positivism is an approach of natural science through the study and observation of social organization and assumption on the basis of knowledge is through observation as opposed to a subjective cognizance, and collection of data is mainly quantitative method and through statistical measures that test large amount of data. Positivist are independent of aspect related to their study and often rely on a generalized fact.

The positivist researcher is objectivist in nature and is often psychologically distant from the object of inquiry, display neutrality, show comprehensive difference between logic and irrational belief (Carson et al., 2001). In contrast, the interpretivist researcher is subjective in nature, follows a flexible pattern and often avoid using a rigorous or structured research framework. One of the advantages of an interpretivist researcher is that they are receptive, open to new ideas, capture social experiences, perceptions and interaction of actors in a meaningful natural phenomenon (Hudson & Ozanne, 1988).

The role of the interpretivist researcher is to draw inference from data and take the approach using a qualitative method (Hudson & Ozanne, 1988; Carson et al., 2001). Interpretivism allow a better understanding of the present phenomenon in the social arena, as well as perceptions of individual experience in reality (Creswell, 2003).

The interpretivist paradigm in nature highlight efficient authentication, as well as recreation of construction during investigation process, and it supports inventive method (Denzin & Lincoln, 2000). The interpretivist paradigm also highlight that knowledge is a construction from the human mind and rely on subjective understanding of practical experience, and there is relation between investigator and object of inquiry as mutual dependency. Method of data collection include case study, observation, critical research analysis, and interview (Denzin & Lincoln, 1998). The diagram below presents the ontological and epistemological positions of the present study (see Figure 3.1) as follows:

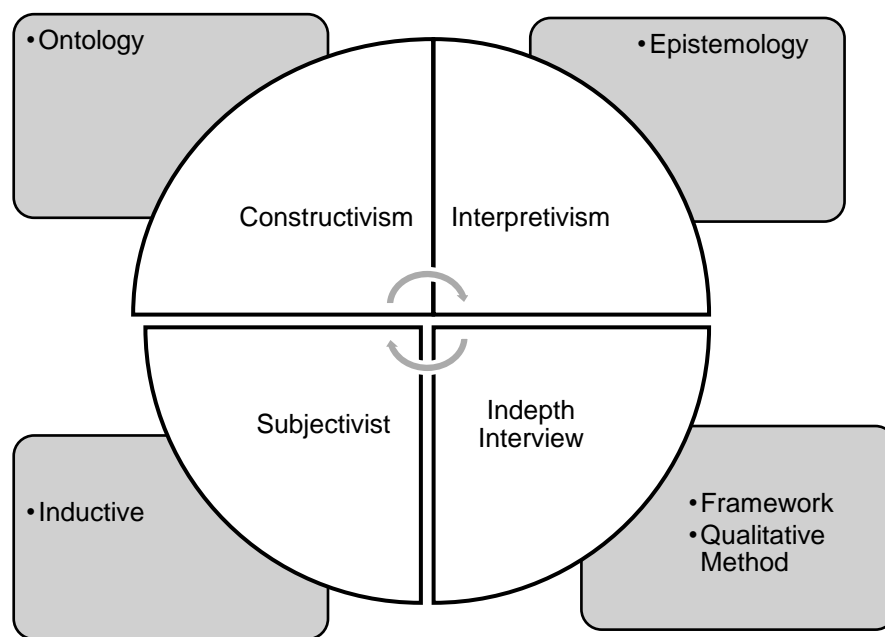


Figure 3.1 Research Paradigm

Source: Adapted from, Matthews & Ross (2010).

Since the objective of this study is to better understand the present phenomenon and draw inference from subjective viewpoints and experiences of individuals. The philosophy that best apply to this study, is the interpretivist paradigm (Matthews & Ross, 2010). The positivist perspective shows that the researcher and object of inquiry are independent, interviewer has no influence, little justification of internal credibility and reliability regarding present phenomenon to see whether findings are free of bias or otherwise (Denzin & Lincoln, 1998).

Interpretivist researcher uses emergent approach with expectation that social actors have the capability to adapt to changes since no human being attain knowledge that is prior to reality. The main aim of an interpretivist is to gather relevant information in the social field, also to understand motivation behind a specific phenomenon and draw inferences from data information rather than prediction (Carson et al.,

2001). Interpretivist assumption may also stem from prior understanding about the subject of inquiry, and believes that it is insufficient to reach generalization as new ideas may emerge since the objective is to rely on knowledge and information from subject of inquiry.

Studies that fall within the interpretivist paradigm often use the qualitative technique to collect data with the intention to gain a better understanding in theoretical words rather than depend on statistical or numerical sets, therefore the interpretivist paradigm is preferable for this study compared to the positivist paradigm (Thanh & Thanh, 2015). The table below presents the perspective of the interpretivist and positivist approach (see Table 3.3), as follows:

Table 3.3. Interpretivist and Positivist Approach

Quantitative Approach	Qualitative Approach
Positivists supposition of reality in social setting	interpretivist approach that reality is constructed
Research tests answer hypotheses	interpretation of meaning answer research question
Theoretical knowledge is generalized	Empirical knowledge based on practical perceptions
Objectivist, independent of research aspect	Subjectivist, promote interaction between research
Instrument of research are questionnaire and survey	Instrument is often open-ended question
Representation of numerical data analysis	Unstructured, in-depth interview, focus group discussion

Source: Adapted from, Carson, Gilmore, Perry & Gronhaug (2001).

The quantitative method often uses a positivist approach. On the other hand, the interpretivist approach assumes that the qualitative method often focus on constructive ideas, and social actors perspective that is written in context that forms a typology and emerges into theory that answers the relevant research problems in a specific phenomenon (Walsham, 2006).

This study take a subjectivist posture and use the inductive approach. The relevance of this approach is that it helps us to better understand the importance of research questions and how to draw inference from data analysis (Lincoln & Guba, 1986; Denzin & Lincoln, 1998; Bernard, 2000; Denzin & Lincoln, 2000; Stenbacka, 2001; Silverman, 2004).

Researcher use the inductive approach since inductive reasoning is a fundamental approach that start from the introductory stage, then proceed from formal and logical reasoning to draw inference and proposition that is determined by specific fact towards general principle, thus, to support theory (Denzin & Lincoln, 1998). Also, we posit from the interpretivist stance because our research begin with collection of primary data, then we explore participants' knowledge about the topic in order to meet research

objectives. In such social phenomenon, reality is derived from observation through relative senses, a concealed process and structures that are observed in the manner that specific people conduct activity in the social world (Matthews & Ross, 2010). In this sense, it seems that the most appropriate method for this study is the qualitative method.

In this essence, from the ontological perspective, this study takes the social constructivist approach to better understand the social entity and context under analysis: the Indigenous companies in the Nigerian Oil Sector. The researcher's intention is to make sense of the viewpoints and meanings that other individuals hold about such reality. The interpretivist paradigm seems more appropriate to have a deeper understanding of the social environment and present phenomenon in Nigeria through interpretation of participants' viewpoints, experiences and subjective meanings regarding CSR in the country.

Some previous research argues that the use of inductive approach is crucial in the exploratory stage of research, as it requires the search for necessary ideas that start with observation towards the development of theory (Bernard & Ryan, 2010). This study acknowledges that there are other research methods, but for the purpose, it is relevant to focus on the qualitative method within the interpretivist paradigm. The social constructivist and interpretivist perspectives of the present research were embraced by the interviews and focus groups conducted in order to collect data from different informants, namely: executive managers, directors, managers and employees of indigenous oil companies in Nigeria.

3.1.2. Qualitative Research Methodology

This study uses a qualitative research approach. In qualitative research, the interviewer and participant have mutual dependency that promotes two-way interaction, involves individual empathy and one of the characteristic is using an in-depth interview that discloses individual's non-verbal communication (Cappellen & Janssens, 2010).

Qualitative method is explanatory, reliable and descriptive in exploring underlying insights and perceptions, used to develop hypothesis in empirical research (Silverman, 2004). One of the limitation of qualitative research is that it is time consuming.

According to Denzin and Lincoln (2000) qualitative research has diverse meaning but is widely accepted as a discursive technique, comprises of empirical studies such as interviews and observations, for understanding complex topics. Some recent study have used the questionnaire for empirical research to understand perspectives and practices of CSR (Kirat, 2015).

It is important to mention that questionnaire and online survey are not suitable techniques to understand underlying perceptions and motivation in specific context, such as insight of relative individuals, and one of the advantages of qualitative research is that it explains comprehensive analysis of result (Oberseder et al., 2013). Extant research argues that one of the suitable methodology for exploring detailed knowledge in a complex context is the qualitative research method (Silverman, 2004).

3.1.2.1. Method of Data Collection

This study uses the semi-structured interview as method of data collection. Recent studies described the semi-structured interview as an interactive approach between interviewer and participants mostly conducted in qualitative research in order to gather understanding with regard to the research topic (e.g. Airike, Rotter & Mark-Herbert, 2016).

Previous researchers also argue that some of the advantages of conducting a semi-structured interview is that the interviewer gains rigorous knowledge of the topic since it often uses open-ended questions that gives meaningful response and promotes two way interaction (Fisher, 2007; Santos, 2016).

3.1.2.2. Semi Structured Interviews

This study uses a semi-structured interview as the primary technique of data collection. One of the key advantages of using a semi-structured question guide for all interviews is the consistency and flexibility in terms of strategy and flow, also developing interview probes that allows participants to respond according to their own understanding (Richardson & Zikic, 2007). On the one hand, a semi-structured protocol motivates a flexible and extensive response contrary to closed question that features more multiple choices with limited response that are either a yes or / and no answers.

Extant research argues that semi-structured interviews in qualitative research constitutes flexibility and allows participants to respond using their respective voices, and also provides a detailed description of concept since it allows probing of questions (Spence, 2007). It is relevant to note that since this study is exploratory in nature, the appropriate protocol for data collection is through the semi-structured interviews. The following section is a detailed explanation regarding the research population and research sample (demographic characteristics).

3.1.2.3. Procedures in the Field-work

The initial step is to contact the IOC in Nigeria. The researcher send official letters via email informing local oil companies in Nigeria of this study intention to carry out a research and request for permission to conduct an interview with some employees (managers and other without managerial roles). The

following stage is sending a reminder to the organizations and explanation of the rationale in order for participants familiarization with the research objectives. The final step is the researchers' follow up on oil organization via phone calls to schedule interview dates. This was mostly achieved through the organizations' human resource manager for a confirmation and definite date for the semi-structured interview with IOC representative.

The researcher begin each semi-structured interview section by asking the participant a general question, and the purpose of starting the section with this general question is to persuade interviewee's flow of experience in terms of CSR and the difficulties faced if there are any and to encourage two way interaction. The natural setting also created a conducive atmosphere as participant's conversation is recorded without resentment. All interviews are organized in offices and private board rooms to ensure there is zero disturbances. The researcher is protective of all participants identification in terms of confidentiality. It is also relevant to understand the field for conducting research and social environment.

The oil communities consist of people living together in a village with some chieftaincy holders, town criers and a prominent ruler known as the Monarch King (Olu or Oba). There are some traditional norms that set the guideline for social and cultural events which is mostly established by the king and his entire body of traditional white cap chiefs. In most cases, the Monarch King resides in the palace with his wives, thus, polygamy is an acceptable norm. The idea behind sovereignty in Nigeria is based on the cultural heritage of ancestors, interest of the people and protection of intellectual property (Frynas, 2005).

The local community leaders have close relationship with the people other than the village King and the government's commissions (Idemudia, 2012). Most of the oil indigene communities have different groups they belong to for sharing common interest and opinions, and there are diverse groups with social identity, actions, practices and affiliations. Some groups belong to the agitated militants in Niger Delta that often initiate demonstration towards the governments and Oil Company regarding an establishment of maintaining transparency in terms of the Nigeria's oil revenue. Whilst some others belong to the aggressive youth affiliate that engage in some form of protest or the other concerning a revolutionary and empowerment of new governance structure that may stress accountability in terms of crude oil and economic issues e.g. unemployment and poverty eradication (Eweje, 2007).

Some other groups are classified as elites, and one interesting fact is the several number of local dialects that differentiates one community from the other since there are over 200 languages spoken in Niger Delta, Nigeria (Akpan, 2006).

3.2. Study Participants

According to the Nigerian National Petroleum Corporation (NNPC, 2017) statistics, Nigeria's oil sector may witness a drastic drop in terms of gas flaring. One government official (fictitious) at the department of petroleum resources in Nigeria mentioned that there are 14 indigenous oil companies, some have joint ventures with international oil companies, others have full affiliation with the downstream oil and gas (DPR, 2017).

The majority of local oil and gas companies in Nigeria are small to medium size enterprises, 50 to 200 employees, findings show that some start-up oil companies relent on social responsibility due to limited resources, whilst most of the large oil companies create publicity on their annual CSR projects (Evuleocha, 2005). The researcher intention is to include all IOCs in Nigeria, hoping that they would grant access for data collection purposes. Due to political instability, the violent election period and unsafe conditions and lack of security, only 11 out of 14 IOCs in Nigeria granted us interview.

In some IOCs, the researcher was granted permission to conduct three interviews within the same company, e.g. a section with an employee, a manager and an executive director (e.g. NDO Plc., RSM Oil & Gas, ACLEPP Oil & Gas, and HARA Oil) and this participant's form different hierarchy in the oil organization. The advantage of conducting more than one interview in a single organization is that it gives the opportunity to hear multiple voices on the same issue regarding the research problem. Therefore, this may add more insight in terms of perceptions and a comparison between various opinion, views and understanding, as well as identifying cases of eventual bias in some managers' responses.

In summary, the researcher recruit participants through the purposive sampling and the key informants (environmental organizations, community leaders, and local governments) that are relevant stakeholder voices.

3.2.1. Interview Questions

This section presents a detailed explanation of the interview questions that comprise the guide used for the semi-structured interview. The interview questions were mainly derived from the literature review according to their relevance to the main research questions. The table below exhibits the rationale behind the questions that make up the interview guide, specifically the overall objectives of each question and their links with previous studies, as well as main related theories. The table below explains the rationale behind the interview question guide (see Table 3.4), as follows:

Table 3.4. Interview Questions and Objectives

Interview questions	Main objectives	Relevant literature	Main Theories
<p>Q.1: How aware and familiar are you with the concept (idea) of Corporate Social Responsibility? -Please explain in your own words, the meaning or understanding of CSR</p>	<p>The objective of this question is get a better understanding of corporate social responsibility (CSR) its meaning in developing context since CSR has different definitions and still lack consensus globally. This question has its focus from the research objectives in terms of the CSR discourse practices among indigenous companies in the Nigerian oil sector.</p>	<p>Carroll's, A. B. (1991).</p>	<p>CSR / CSR (Corporate Social Responsiveness)</p>
<p>Q.2: In your own opinion, at what stage are indigenous oil companies concerning CSR? What are their main concerns?</p>	<p>The aim of this question is to understand the stage development of IOCs CSR from the perspective of the CSR pyramid as: economic, legal, ethical and philanthropic responsibility. To also understand the life cycle of IOCs in terms of social project and their concerns regards moral standard and discourses on CSR in the business environment.</p>	<p>Carroll, A. B. (1991). Eweje, G. (2007).</p>	<p>CSR/Business management</p>
<p>Q.3: In Nigeria, there are some oil companies that engage in CSR and some that do not. Why do you think that some oil companies engage in CSR in Nigeria and others don't?</p>	<p>The aim of this question is to understand the rationale behind CSR implementation of IOC and to understand reasons underlying inactive or rhetoric of CSR of some other organization. This</p>	<p>Frynas, J. G. (2005).</p>	<p>CSR Business Management</p>

	question has its focus on research questions and objective since it is relevant to deepen knowledge regards the characteristics of the Nigerian context in respect to CSR engagement.		
Q.4a: To the best of your knowledge, what are the main CSR initiatives taken by Nigerian companies? Q4b: And what motivates them to do that?	The aim of this question is to deepen knowledge in terms of the main CSR project that IOC implement and to discuss on drivers of CSR implementation in Nigeria. The objective is to understand the different meanings and drivers of CSR practices of IOC's.	Amaeshi, K., Adi, A. B. C., Ogbecchie, C., & Amao, O. (2006).	CSR Management Approach
Q.5a: <i>Does your company have a separate unit that deals with CSR?</i> Q.5b: How does your company develop CSR policy and apply these initiatives?	The intention of this question is to understand if IOC in Nigeria own separate units that manages CSR activity or responsible for its integration into business. Also, how IOCs develop CSR policy, e.g. organization culture, whether it is a mandate by governments' principle, as an organizational policy, or manager's willingness. The focus of this question relates to CSR discourses	Castello, I., & Lozano, J. (2009).	Corporate governance CSR / Citizenship
Q.6: In your own opinion, what are the main advantages of CSR implementation? Can you give some examples?	The objective of this question is to deepen knowledge regarding opportunities of CSR implementation since the	Carroll, A. B. (1999). Sprinkle, G. B., & Maines, L. A. (2010).	CSR Business Management

	majority of organizations are becoming aware of the importance of CSR. Also, the purpose is to better understand the benefits of having CSR in Nigeria and the perceptions of opportunities of having this praised initiative.		
Q.7: In your own opinion, what are the main obstacles / barriers of CSR implementation? Can you give some examples?	The objective of this question is to better understand some challenges and difficulties that IOCs may face during CSR implementation, and discourses on the rationale behind some of the failed CSR projects in Nigeria.	Akpan, W. (2006).	CSR / Corporate governance
Q.8: Can you please identify the actual stage of your company in terms of corporate social responsibility, its growth and development? (E.g. What is your company doing regarding CSR? Is your company in a different stage? Financial aspects? Legal requirements?)	The aim of this question is to understand specific status of individual IOC in terms of CSR development, the specific growth of their social responsibility, if they (oil companies) have specific stakeholder demand towards the host community e.g. financial, educational, or legal responsibility. This question has focus on research objectives to better understand the stage development of CSR.	Carroll, A. B. (1991). Carroll, A. B., & Brown, J. A. (2018). Surroca, J., Tribo, J. A., & Waddock, S. (2010).	CSR CSR/Business ethics
Q.9: How familiar are you with the idea of stakeholder and whom are the	The aim of this question is to understand how IOC in Nigeria identify their main stakeholders, and their	Freeman, R. E. (1984). Clarkson, M. B. E. (1995).	Stakeholder theory

<p>organizations' main stakeholder?</p>	<p>perceptions of whom or what a stakeholder is, and a general idea of those groups that may have a stake in the organization. This question has its focus in terms of identifying IOCs stakeholders in Nigeria and their different meanings and understandings of CSR practices.</p>		
<p>Q.10: In your own opinion, what obligations if (any) do oil companies have towards stakeholders? -In what sense should they (oil companies) respond to their demands?</p>	<p>The objective of this question is a better understanding regarding stakeholder priority and those whom may be affected by the oil companies' decision making. Also, to better understand whether organizations answer to the demand of the stakeholders since specific people in the society have expectations. This research suggest the relevance to have knowledge on obligation that any IOC in Nigeria owe its stakeholder and how they (oil companies) may answer to their demand.</p>	<p>Maignan, I., & Ralston, D. A. (2002). Eweje, G. (2007).</p>	<p>Stakeholder theory Business management</p>
<p>Q.11: What steps must be taken to ensure that Nigerian oil companies are acting as responsible members of society?</p>	<p>The objective of this question is to better understand the specific steps that the federal governments, state officials, or environmental organizations in Nigeria</p>	<p>Idemudia, U., & Ite, U. E. (2006).</p>	<p>CSR/Business ethics</p>

	exhibit in order to ensure that all IOCs in Nigeria abide by the rules of the game in terms of authentic CSR practices, and the devastated oil communities that faces environmental degradation, forestry issues and contamination of river from oil waste and remnants.		
Q.12: How important is CSR to the Nigerian businesses and society and is there anything you would like to add regarding corporate social responsibility?	The objective of this question is to understand the importance of CSR is to the Nigerian businesses and society, and its impact on the environment, specifically in oil producing states, also to discuss on CSR rhetoric, e.g. whether CSR is mandatory policy, a necessary initiative or window dressing.	Uduji, J. I. Okolo-Abasi, E. N., & Asongu, S. A. (2018).	CSR Sustainability development

Source: Authors own work, 2017-2018

The table above presents a detailed explanation of the questions used for the semi-structured interview. Also, it is relevant to mention that the protocol originate from extant literature. The table show objectives behind the questions and their relations with main theories.

Eweje (2006) argue that the most devastated areas in Nigeria are the oil communities, namely, Niger Delta, nonetheless, these regions are responsible for Nigeria's oil and natural resource, in other words, the nation's wealth. The following section is an overview of this research focus groups.

3.3. Focus Groups

This study conducts five focus group discussions. The focus group discussion is a technique used to collect swift data that resorts to 4 to 8 participants with similar background or experiences that are gathered to discuss an identified topic or debatable questions (Andrews, 2015). According to Mathews

and Ross (2010), one of the advantages of focus group discussion is the economical way to collect prompt exploratory data from participants and key informants.

The main methods of data collection in the focus group discussions are audio and video recording complemented by participant observation and note-taking to gather non-verbal data (regarding interactions and behaviour) (Mathews & Ross, 2010). Since some participants did not permit to use a video recorder, the researcher used the voice tape-recorder. The specificities of the Nigerian context, the sensitiveness of the issues and its controversial nature can somehow justify the use of the tape recorder solely. Some FGD took place in board meeting room, whilst others in open space as community town hall. This study protect all participants' confidentiality, and credibility by sending transcripts for validation purposes (Creswell, 2003). Most of the FGD took place in their choice of atmosphere and the time duration for each FGD ranged from one to two hours.

The researcher is aware of the main challenges that these choice of data collection entails, since this support previous research that the aspect of tape recording during FGD is often difficult since different people are interacting at the same time and some specific participants feel uncomfortable during group discourse sections when managerial or manipulating power is recognized, e.g. community leaders' authoritative styles (Mathews & Ross, 2010).

3.3.1. Focus Group Questions

This section presents the questions posed to participants in the focus group discussions with community leaders and members, government's representatives, environmental institutions and key informants from SPDC (CSR facilitators and mediators). The focus group guide was elaborated in a similar way as interview questions. Some questions are the same (e.g. Question 1), because the intention is to capture the FG participants' options on those issues. The table below explains the rationale behind the questions that make up the focus group guide (see Table 3.5), as follows:

Table 3.5. Focus Group Questions and Objectives

FG questions	Main objectives	Relevant literature	Main Theories
Q.1: How aware and familiar are you with the concept of corporate social responsibility (CSR)?	The objective of this question is get a better understanding of corporate social responsibility, its definition in developing context, specifically among key informants since CSR	Carroll, A. B. (1991). Geva, A. (2008).	CSR/Corporate Social Performance (CSP)

	has different meaning and lack consensus, even in Nigeria.		
<p>Q.2a: From your own point of view, what are oil companies doing in terms of CSR?</p> <p>Q.2b: Can you give some examples or forms of CSR initiative that local oil companies in Nigeria practice?</p> <p>Q.2c: In your opinion, what should these local oil companies in Nigeria be doing differently from what they already do?</p>	<p>The aim of these questions is to understand the different forms of CSR practices, e.g. various forms of IOCs initiative in Nigeria from the stakeholders' point of view. It is also relevant to understand the actual stage of CSR development in Nigeria. In this context, the intention is to understand what oil companies should be doing differently from specific organizations perspective, and to better grasp stakeholders' expectation other than what oil companies already do in terms of CSR projects.</p>	<p>Idemudia, U., & Ite, U. E. (2006).</p> <p>Frynas, J. G. (2012).</p>	<p>Business ethics</p> <p>CSR</p>
<p>Q.3a: Majority of oil companies have a mandate in their organizational policy to engage in strategic CSR, and from findings some organization claimed that CSR is part of what they do. In your own opinion, how genuine are these initiatives? Does it lack sincerity, a window dressing or authentic practices?</p> <p>Q3b: To what extent does this initiative impact on the</p>	<p>The objective of this question is to better understand CSR authenticity among IOCs since some previous research claim that CSR is mere rhetoric, e.g. the stated objectives of some oil organizations in terms of CSR is different from their daily activities, namely: environmental degradation, forest destruction, gas blazing and marine contamination (Frynas,</p>	<p>Frynas, J. G. (2005)</p> <p>Campbell, J. L. (2007).</p> <p>Halme, M. & Laurila, J. (2009).</p> <p>McWilliams, A. & Siegel, D. (2001).</p> <p>Garay, L. & Font, X. (2012).</p>	<p>CSR</p> <p>Business Ethics</p> <p>Corporate Social Performance</p>

<p>community? E.g. CSR initiatives are contributions that enhance on community development or otherwise? Can you please mention some of the impacts of CSR in oil producing communities?</p>	<p>2005). This questions also has its focus on the impact of CSR in oil communities and opinion regarding environmental concern.</p>		
<p>Q.4: From your own perspective, what are expectations from main stakeholders in local communities in terms of corporations' social obligations? Do oil companies answer to these stakeholders' expectations or demand? In your own opinion, what forms of social responsibility do corporations owe, in order to answer stakeholders demand?</p>	<p>The aim of this question is to understand whether oil organizations' social responsibility is a mandatory policy in Nigeria. The researcher intention is to also understand whether IOCs in Nigeria meet stakeholders' specific demand and expectations regardless of development commissions' performance.</p>	<p>Eweje, .G. (2007). Maignan, I., & Ralston, D. A. (2002).</p>	<p>Stakeholder Theory CSR</p>
<p>Q.5a: Nigeria is sometimes referred to as a resource curse nation. Is crude oil a curse or a blessing to Nigeria? What is your opinion on this (please explain using your own words)? A) What are reasons for the resource curse? As slow economic growth in Nigeria? Q.5b: In a determined effort to address some economic</p>	<p>The objective is to understand whether crude oil is a blessing or a curse to the nation in terms of the dilemma of resource curse issues related to oil in Nigeria. Previous study claim that oil in Nigeria has brought corruption, poverty, and security problems (Ibeanu, 2000; Eweje, 2007). This question is related to research objective 2 and 3, regarding the relevance to understand</p>	<p>Godfrey, P. C. (2005). Idemudia, U. & Ite, U. E. (2006). Ibeanu, O. (2000).</p>	<p>CSR/business management Business Ethics</p>

<p>and environmental problems in Nigeria, federal governments have established commissions in the crude oil communities". How can these commissions effectively address Nigeria's resource problems as corruption, weak environmental / regulation policy on waste discharge, and poverty in oil producing communities?</p>	<p>the dilemma in the Nigeria's oil industry, e.g. the effect of crude oil on the economy and the problems that faces all indigenous oil organization. This study also aim to understand the approach that may effectively address socio-economic issues in Nigeria due to the many failed commissions established by the Nigerian governments in Niger Delta.</p>		
<p>Q.6: To wrap up discourse on CSR, what insights would you add regarding CSR in Nigeria, specifically in Nigeria's oil sector? How relevant is CSR to the Nigerian society? Is there anything you would like to say or add about CSR in Nigeria?</p>	<p>The objective of this question is to stimulate CSR discourses in developing communities and the relevance of CSR in the Nigeria's oil sector. It is important to wrap up CSR from the stakeholders' perspective and the importance of CSR to the business environment and how it may improve on factors that undermine the economy. It is crucial to better understand how IOCs decision making in terms of CSR may influence on all stakeholders, specifically in oil producing communities.</p>	<p>Castello, I. & Lozano, J. (2009). Visser, W. & Tolhurst, N. (2017).</p>	<p>CSR Corporate sustainability and responsibility</p>

Source: Authors own work, 2017-2018.

The table above show a detailed explanation of the questions that comprise the guide used for the focus group discussions and main theories. Also, the objectives behind the understanding of CSR impact on the environment and discourses from relevant key informants. The diagram below presents an overview of the data collection process during the research field work (see figure 3.2) as follows:

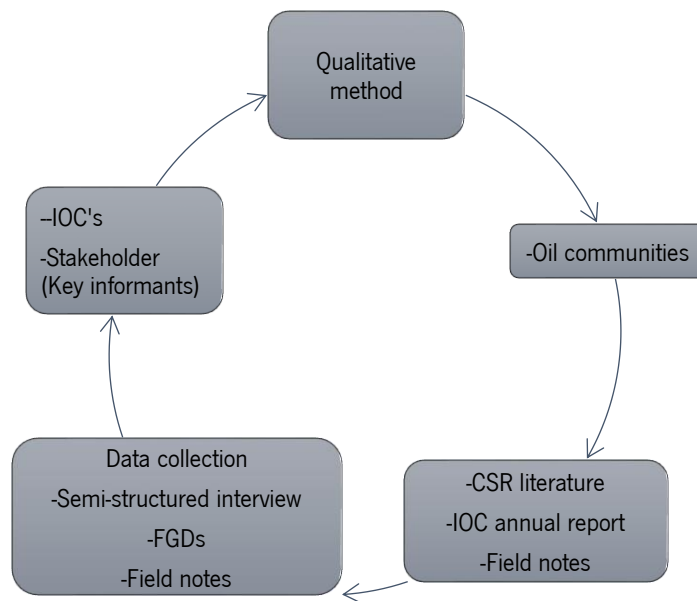


Figure 3. 2 Overview of Research Process
Source: Authors own work, 2017 – 2018

This research is exploratory in nature and the process start with understanding of the oil mining communities. In the field work, the researcher is compliant and maintains a cautious position in order not to make assertive gestures or influence any responses, whilst tape recording and taking field notes. The researcher organize the venue for the discussions an hour before participants arrive for comfortability purposes. The tape recorder is useful in the focus group discussions, although, the researcher faced some difficulties, namely, linking voices with specific participants.

3.4. Method of Data Analysis

This study method of data analysis is the thematic analysis. Previous research argues that the thematic analysis is an identification of crucial subjects (initial themes) and nodes, linking these ideas from initial codes in order to form themes that evolve into categories and this approach is dynamic since emerging themes develop from the coding of primary transcription of data (Pinto, Cabral-Cardoso, Werther Jr, 2012).

Extant research also maintain that the thematic analysis is a method for identifying main topics, categorising of data before preliminary interpretation of meaning and linking primary data to examine if there are differences, similarities or relations, as well as classification of primary data into themes (Braun & Clarke, 2006). For the objective of this study, it seems that the thematic analysis is the appropriate

method for analysing data, and within each summary case, generation of relevant findings emerge for the study report.

3.4.1. Thematic Analysis

The method of analysis chosen for this study is the thematic analysis, a commonly used analytic approach to analysing interviews (Strauss & Corbin, 1998). According to Matthews and Ross (2010) the thematic analysis is an approach that works with initial process of data transcription for identification purposes, interpretation and classification of crucial ideas or themes from qualitative data.

The process of thematic analysis starts with the initial step of constructing the research questions. The next step is the use of relevant questions in order to collect data and gather information from participants, and what follows is the transcription of data that the researcher gathers and thus, quote verbatim (see Appendix 2). Furthermore, the researcher fully understands the transcription of data and summary analysis of each cases (interviews and focus group discussions) presentation in a table chart and relevant codes emerge into meaningful categories (see Appendix 3a). This study follows a rigorous procedure and also an attempt for some reduction in the data coding process that seems redundant.

In summary, rigorous thematic analysis can produce an insightful analysis that answers particular research questions, which can be presented as a strong argument to use the analytical approach. According to Braun and Clarke (2006), themes within qualitative data can be identified via two fundamental ways: “bottom up” and “top down”.

The first is an inductive way of uncovering themes that emerge directly from raw data gathered. The second approach is deductive themes that steam from the theoretical framework. It is relevant to mention that the researcher remain rooted in the entire data analysis process, since it assist with the familiarization of concepts that are relevant for interpretation of informants meaning (Richardson & Zikic, 2007; Saldana, 2009; Matthews & Ross, 2010).

Therefore, for the purpose of this study, the iterative analysis process also take into account a rigorous ethic analysis, integrity and research credibility towards reports (Patton, 2002; Davies & Dodd, 2002; Golafshani, 2003; Pinto, et al., 2012). The coding process is presented in the following section for a more detailed explanation.

3.4.2. Coding Process: Data and Forming Categories

This section aims to explain the coding process of data and identification of relevant themes and sub-categories. As mentioned before, this study uses the thematic analysis as a tool for analysing all data transcription verbatim, a detailed process for analysing semi-structured interview and focus group discussion. There is an indication that the knowledge obtained in the social phenomenon impact on the way ideas are constructed. For the objective of this study, the researcher uses the inductive approach. The table below presents the process of thematic analysis in qualitative research (see Table 3.6) as follows:

Table 3.6. Process of Thematic Analysis

Prior knowledge of data, create an initial index to help find sections about a subject
Identification of code or categories to help examine segment of data to explore
Understand key ideas within themes of coded data
Identification of crucial themes, investigate using summary table
Return to transcripts for interpretation regarding writing of meaning, examine the transcripts about accuracy of the data
Comparison of similarities and differences across interview cases
Develop classification / categories to insert data
Presentation of diagrams to show if relation between classification of categories exist
Examine this prior relation by exploring the transcription of primary data
Investigate if comprehensive themes are inclusive in the chart, investigate for explanation in terms of the relation
Relevant to check if analysis or typology is emanating
Summary of typology, check and confirm, has the analysis answer to research questions or meet its objectives?

Source: Adapted from, Matthews & Ross (2010).

The initial themes originates from the research topic and some ideas are inspiration from prior literature that represents CSR theoretical framework (Amaeshi et al., 2006; Carroll, 1991; Geva, 2008). Extant research argues that knowledge regarding reality or social experiences may not be directly observed, and for a better understanding of data, it is relevant to segment data chunks into parent nodes that emerge into categories in order to form meaning from interpretation of informant words (Carson et al., 2001).

The meaning of social world originates from different sources, and practical ideology is perceived through experiences, and there is no definite truth in the evolving of social phenomenon (Thanh & Thanh, 2015).

The first stage is open coding, initial concept derived from primary data, and extract from transcription of primary data (Strauss & Corbin, 1998; Blair, 2015). The second stage, is the axial coding where the researcher depletes some categories from data chunks for identification of essential relation that may exist among the open-codes, merging of categories and creation of sub-categories which resonate from transcription of data into groups to form central themes (Strauss & Corbin, 1998). The final stage, is the selective coding, review of emergent themes from categories, open-coding and axial coding to make sense of data (Strauss & Corbin, 1998; Matthews & Ross, 2010; Blair, 2015), (see Appendix 3a).

It is relevant to mention that the researcher conduct the field work in an extending phase of around 4 months, individual interview last for around 30 - 46mins. Each FGD last about one hour and thirty one minutes (1h: 31mins) with the use of a voice tape recorder (see Appendix 2a). The first transcription verbatim took place after the sixth interview and transcription of all data is around 393 pages (see Appendix 4), for a better understanding. The following section is the explanation of this research data analysis. It is relevant to mention that the period of analysing data regarding this study is around 11 months of intensive hours of the researchers' devotion with an average of 10 hours for each case in terms of the interviews and focus group analysis (see Appendix 3b).

Chapter 4

4. DATA ANALYSIS

The aim of this chapter is to analyse the data gathered during the field work through the semi-structured interviews and the focus groups conducted by the researcher. It is relevant to mention that the researcher uses the NVivo qualitative software to organize data and it assist with linking words with similarity and also indicates some differences within each cases of data.

The NVivo is a qualitative software and tool for organizing the transcription of primary data and it is also useful in terms of understanding main ideas, parent nodes, association of categories that belongs to each classification, and word frequency (Saldana, 2009). The following section is a detailed explanation of nodes and codes and drawing inferences from emerging categories.

4.1. Development of Coding Scheme and Reliability

This section aims to explain the codification process, namely the emergence of codes, levels of coding and the justification for merging two themes and categories. It is important to mention that the empirical field work originate during a period of 10 months. The NVivo software proved very useful for organizing data from interviews and focus groups. As said before, all the interviews and focus groups were transcribed and then analysed with the aid of NVivo, starting with the identification of the initial themes and parent nodes.

The interviews were transcribed and analysed with the aid of NVivo qualitative software that assisted the researcher with the organization of data and classification of parent codes/thematic codes (e.g. primary codes) to secondary codes e.g. sub-themes (Saldana, 2009). NVivo software helped organizing data into categories prior to interpretation of participants meanings based on research objectives (Miles & Huberman, 1984; Saldana, 2009; Matthews & Ross, 2010).

4.1.1. Description of Codes and Drawing Inferences

Codes are short phrases that often represent large or general perceptions of meanings regarding speech or text in specific context (Miles & Huberman, 1984). During the process of data analysis, the initial stage is coding of relevant and crucial themes (parent nodes). It is appropriate to segment the initial codes into different groups since some have alternative similarities. Some of these initial codes show relations within a group that emerge to categories and sub-categories. In essence, researcher explores relevant themes

and draw inferences from data analysis for interpretative purposes. The initial step is to develop a set of categorical themes manually and these categories were theory driven (Carroll, 1999; Amaeshi et al., 2006).

In this research, the identification of themes was done iteratively between the literature and data gathered. The researcher start with a pre-defined coding scheme since some set of codes are derived from insights prior to the coding, e.g. initial themes from the extant literature, these are deductive codes. Other codes are inductive since this identification of some themes emerge from the coding process. Therefore, the initial themes served as parent codes and some sub-themes emerge from the coding. It is relevant to mention that some data codes were eliminated due to its redundancy (Santos, 2016).

The table below presents the process of using NVivo 11 software (see Table 4.1), as follows:

Table 4.1. Process of Using NVivo 11 Software

NVivo Sources	Detail description
Codes/Nodes	Theme, categories, classification of patterns
I. Frequency	Rate at which words occur, repetitive
II. Similarities / Differences across cases	Relations and comparison
III. Meaning	Interpretation of ideas, explanation, emerging concept
IV. Logical pattern	Linking of patterns
V. Data origin	Connection among themes, source of data findings

Source: Adapted from, Bazeley & Jackson (2013).

NVivo has helped identifying the repetitive words from data sets and frequency. Also, parent nodes assist with the identification of relevant themes and patterns in order to give meaningful interpretation, before the initial process of converting codes into written text analysis (Bazeley & Jackson, 2013).

It is appropriate that for validation purposes, the researcher send individual transcript to all concerned interviewees (participants of indigenous oil organization) for verification purposes in order to avoid error or bias interpretation. After the verification of research investigation text, the researcher proceed with the data coding in order to make meaning out of the transcription, summary of categories and themes.

The table below presents the demographic characteristics of individual participants that agreed to participate in the research and whose information has been coded, (fictitious) e.g. P#1 (participant number1) to guarantee confidentiality and anonymity (see Table 4.2), as follows:

Table 4.2. Type of Participants

Participant (P)	Hierarchical position	Educational degree	Gender	Age
P#1	Corporate Strategy Manager	Doctorate	Male	51
P#2	General Manager	Master's	Male	55
P#3	Chief Financial Officer	Master's	Male	58
P#4	Head Engineering	Bachelor's	Male	39
P#5	Engineering Coordinator	Master's	Male	46
P#6	Network optimization Manager	Master's	Male	44
P#7	Sales Team Asset	Master's	Male	40
P#8	Human Resource	Master's	Male	47
P#9	Special Project Manager	Master's	Male	57
P#10	Investor Relations Officer	Master's	Female	43
P#11	Assistance Investor Officer	Bachelor's	Male	36
P#12	Head Strategy Manager	Master's	Male	40
P#13	Operations Coordinator	Bachelor's	Female	38
P#14	Operations Division Manager	Master's	Male	43

P#15	Sales Branch Manager	Master's	Male	45
P#16	Executive Director	Master's	Male	56
P#17	Program Coordinator	Master's	Male	45
P#18	CSR Manager	Bachelor's	Male	41
P#19	Depot Manager Assistance	Bachelor's	Male	43
P#20	Community Liaison Officer	Master's	Male	45
P#21	Assistant Secretary	Master's	Male	53
P#22	HR Manager	Master's	Female	48
P#23	Community Leader	Master's	Male	69
P#24	Chief Nursing Officer	Doctorate	Female	57
P#25	Director of Education	Master's	Female	61
P#26	Transport worker	Senior secondary school	Male	41
P#27	P#1, Prim. Principal;	Master's	Female	54
	P#2, Trainer	Bachelor's	Female	46
P#28	Head Public Affairs	Master's	Male	44
P#29	General Manager	Master's	Male	57

Source: Authors own work, 2017 – 2018.

The sample for this current study includes 29 participants, with a group interview consisting of two people at a vocational training centre in Lagos State, Nigeria. The majority of participants are male comprising (84%), and female (16%), and most of the participants have a master degree. The participants are from different geographical areas, the urban Lagos City (75%) and rural Niger Delta (25%) with an idea of a better understanding of CSR among the locals and elites.

Regarding participants' age, the majority are between 39 to 41 years, two participants have a Doctorate degree, and the average educational level is the Master's degree (70%), bachelor's (15%) and the remaining have a First School Secondary Certificate.

4.1.1.1. Overview of Focus Group Participation

The researcher has conducted five FGD with different stakeholder and key informants, namely: government institutions, SPDC representative, community leaders and members (ND), environmental organization and journalists.

This study total number of participants in the FGDs are 17 participants from the initial contact of 36 individuals that were committed to the meeting, although, the decrease in number of the present participant is due to some personal and confidential reasons, since some participants cancelled the appointment in the last minute prior to the scheduled time. It is relevant for the researcher to conduct FGDs since this study requires addressing the topic in a group discussion for a better understanding of CSR in the Nigeria's oil sector and from different stakeholders' perspective.

First and foremost, due to the severe economy situation and lack of security, the majority of oil organization managers, top executive and some key informants in oil producing areas in Nigeria are difficult to reach, though, previous research argue that most of the OMNCs seem fair within reach for publicity purposes (Frynas, 2005; Amaeshi et al., 2006). Presently, it is complex to discuss on the impact of oil on the Nigeria's environment despite the bandwagon of CSR awareness, therefore, it is relevant to understand the impact of these IOCs CSR initiative from host community/beneficiaries (e.g. those that may be affected by IOCs decision making in terms of oil) which is useful for gathering meaningful insights.

According to Matthews and Ross (2010), FGD may consist of four to eight (4 - 8) participants that are considered experts on specific topics, although, this study FGD compose of a mini focus groups consisting of three to five (3 - 5) members with different individuals that seems appropriate for this discussion, namely: the community leader and host representative, governments officials (ministry of environment), multinational oil facilitators and host community liaison officers. The table below presents the characteristics of different key informants of each FGD (see Table 4.3), that agrees to participate in this study focus group discussions, as follows:

Table 4.3. Characteristics of Participants in FGD

FGD	Affiliates	Position	Gender	Age	Location of FGD
FGD#1	P1, SPDC;	Institutional MNG;	Male;	51years	Port-
	P2, Pro-Natura;	ENV ADVISOR;	Female;	44years	Harcourt,
	P3, STAT OIL	CFO;	Male;	48years	Rivers State
	P4, Host Community	Facilitator	Male	46years	
FGD#2	P1, MOE;	Director;	Male;	52years	Ministry of
	P2, Permanent Secretary;	Public Affairs;	Female;	47years	Lands/
	P3, Media organization	Comm MNG	Male	49years	Revenue, Lagos State
FGD#3	P1, NPDC;	Monitoring MNG;	Male;	42years	NPDC,
	P2, Community Develop;	Abura Fields Officer;	Male;	39years	Benin-City
	P3, Drilling and Exploration	Community REP	Male	40years	
FGD#4	P1, Ijapa Community City,	Community Leader;	Male;	59years	Ijapa
	P2, Communications;	Member;	Male;	34years	community
	P3, Government Agency	Community REP	Male	47years	town hall, Benin-City
FGD#5	P1, Community Town Hall;	Community Leader;	Male;	62years;	Warri
	P2, Ifie Host Community;	Secretary Union;	Male;	53years;	Sapele,
	P3, Ekpan Community;	GMOU Officer;	Male;	49years	Delta State
	P4, Ifie Ikporo Community	PRO	Male	52years	(ND)

Source: Authors own field work, 2017 – 2018.

According to the preceding table, the geographic location that researcher conducted FGD are namely: Port-Harcourt, Lagos State, Benin-City, and Warri, Delta State. Prior to the focus group discussions, the researcher re-send an email to all participants in the FGD and the expected members that agree to participate were approximately 35 respondents, and only 17 participants ended up participating in this study FGDs. This study mini FGD is due to some of the participants' last minute cancellation, despite the researchers' reminder via email, text messages and phone calls.

The majority of participants in the FGD are male (90%) and the remaining 10% are female. In terms of the educational background, 75% have a master degree level, 20% have completed the bachelor's degree and 5% have completed the Senior Secondary School level. Most of the participants are between 40 to 62 years.

The expected number of participants regarding FGD number one is nine people, however, only four participants are fully present. The FGD#1P1 is a representative from an institutional development firm. FGD#1P2 is an environmental sustainability advisor (ENV ADVISOR) and an expert from the ministry of environment and preservation department; FGD#1P3 is a financial officer and community representative from Ikwerre in Port-Harcourt (ND), whilst the FGD#1P4 is a community environmental facilitator.

The researcher expects seven members for FGD number two (FGD#2), four people cancelled the appointment and only three participated. FGD#2P1, is a director from the Nigeria's Ministry of Environment (MOE), the FGD#2P2 is a public affairs manager from the department of petroleum resources and former director at the petroleum trusts fund Nigeria; FGD#2P3 is manager from a media broadcasting organization, the well-known and read Nigeria National Guardian Newspaper.

The expected number for FGD three (FGD#3) meeting is five members and three participants fully agree to participate. The participant number one is an environmental monitoring manager (MONITORING MNG) working at the Nigerian Petroleum Development company (NPDC), FGD#3P2 is a community fields officer and the FGD#3P3 is a Benin community representative (REP) from a respective oil drilling and exploration organization.

The researcher expects seven members for FGD number four (FGD#4) and it comprises of three participants. The participant number one is a community leader from Ijapa, Benin City (ND), FGD#4P2 is a community member and FGD#4P3 is a government's representative agency from NNPC.

The expected number for the FGD number five (FGD#5) is eight people, which only four participants participated in the discussion. The FGD#5P1 is a community leader and a village head chief from the Ifie town hall. The FGD#5P2 is a secretary union leader from the Ifie-Ikporo community; the FGD#5P3 is an officer that facilitates the general memorandum of understanding (GMOU) contract between the oil company representative and host community, whilst the FGD#5P4 is a public relations officer from the Ifie-Ikporo community in Niger Delta.

The researcher also faced a difficult challenge regarding the purposive sampling of FGD participants. The criteria for choosing some specific key informants was their cognizance of CSR, but to the researchers surprise, some seem unaware of the CSR initiatives and impact on the Nigerian society, and how organizations should respond to stakeholders' needs and claims. Researcher also faced the issue of security as one FGD is cancelled twice due to militant's disturbances. Some participants lack credibility of the researcher and postponed the meeting indefinite. The huge cost (of time and money) of travelling

to some villages in oil communities is another challenge faced. The researcher at some point in the field work faces the council of elders in Warri, Delta State for questioning. The election period in Nigeria is often chaotic and researcher faced a difficult time with re-scheduling of interviews with some top leaders.

4.2. Thesis Criteria

This study falls within the interpretative paradigm, detailed and explanatory in nature as the investigations are constructed in a social and cultural phenomenon which shows interaction between social actors and the researcher (Johnson, 1997; Creswell & Miller, 2000). It is relevant to note that the researcher understand the use of purposive sampling since the choice of this study participants are indigenous oil organizations in Nigeria, and the researcher send transcription of data to individual interviewees in order to avoid misinterpretation and for confidentiality purpose.

Davies and Dodd (2002) proposed that qualitative research focus on rigor and validity since participants meaning and interpretation has the probability of dynamic changes. Golafshani (2003) suggests the use of quality criteria in qualitative research to ensure that the work shows validity and reliability. This study acknowledges the concept of trustworthiness, rigor and credibility as a crucial criteria to enrich qualitative research as proposed by some scholars (Lincoln & Guba, 1985). The main quality criteria are discussed in detail in the following sections.

4.2.1. Credibility

In qualitative research, it is crucial to address issues related to quality, validity and reliability (Davies & Dodd, 2002; Golafshani, 2003). Nonetheless, some authors argue that there is neither a criteria to test in a qualitative research, nor are there such related concept as reliability or validity, as this ideas are connected to quantitative research method (Seale, 1999; Healy & Perry, 2000; Stenbacka, 2001).

Patton (2001) argues that researchers in qualitative investigation need to examine the level of reliability and validity in terms of findings, review the quality of research and also re-examine the strategy of interpretation. Since the idea of reliability and validity is illusive in qualitative research, Lincoln & Guba (1985) propose new terms regarding quality criteria in qualitative research as follows: credibility, confirmability, consistency and applicability.

Lincoln and Guba (1985) emphasizes the term “dependability” as it concerns the process of qualitative data analysis, its applicability and consistency in data, example includes deductive process of redundant data, impractical participants meaning and absurd observations. In this sense, it is appropriate to ensure a trustworthiness examination which lies at the root of the reliability of the researcher, as this study

portray a conventional work carried out in a transparent setting. Having read all this previous studies, it is partial to agree with Stenbacka (2001) that it is not appropriate to prove reliability or validity of qualitative research since there is no valid research without the concept of credibility, therefore, this research meets each criteria.

4.2.2. Trustworthiness

According to Miller (1994), the utilization of other research studies in a globalized context as bibliography search is crucial to better understand development of theories, theoretical data saturation and present empirical evidence. The researcher acknowledges the use of adequate bibliography for this study. The logic and idea underlying citations by most of the management studies and these concepts are not a universal abstract but a process of quality examination (Golafshani, 2003).

The researcher focus on rigorous quality and appropriate philosophy that fits best with this study and show this strategy through detailed interaction in the social environment (Johnson, 1997; Creswell & Miller, 2000; Stenbacka, 2001; Davies & Dodd, 2002). However, some other study (Mayring, 2007) argues that validity of research may be tested in this sense and the dependability of specific research is re-examined through generalization of findings. Since this current study has its root in qualitative method, it is appropriate to review the concept of triangulation and generalization as suggested by previous scholars (Mathison, 1988; Patton, 2002).

4.2.3. Generalization and Triangulation

According to Mayring (2007) the concept of generalization is essential in formulation of theory in qualitative research. Generalization is dependent on the research strategy or sequence, as qualitative research uses comprehensive methods of data analysis as content analysis, or data collection methods as in-depth interviews (Malhotra, 2007). However, the ongoing debate is how qualitative researchers may draw general conclusions from empirical data from small samples (Mayring, 2007).

Patton (2002), proposes the idea of triangulation as a relevant approach to evaluate qualitative study. In the present research, interviews were conducted with several interviewees, such as managers, employees, and top executives of indigenous oil organizations and the focus groups comprising community leaders, ND indigene members, and environmental organizations, key informants from SPDC and governments representatives. The researcher uses the same question during the FGD and some questions guide from the interview in order to have different voices from relevant stakeholders. This aided triangulation since the research received insights from various informants that gave their own opinions

on the issues under study. The diagram below presents a process for understanding generalization as follows:

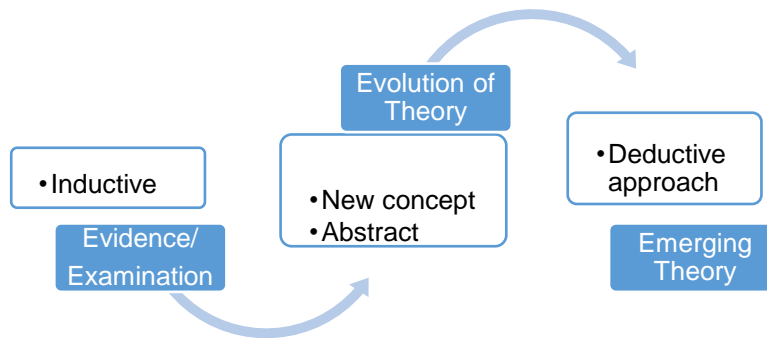


Figure 4. 1 Procedure for Generalization
Source: Adapted from, Mayring (2007).

4.2.4. Theoretical Saturation in Data Analysis

Theoretical saturation is a common term that is widely used in qualitative research as a methodological rule or principle that indicates that further data collection and/or analysis become unnecessary (Morse, 2004). At the data analysis level, saturation means a point in which the researcher realizes that there is no new information regarding the data categories since all the theoretical concepts are well formulated (Morse, 2004).

The data analysis reach to a phase that there is no rationale to add supplementary data, therefore, the researcher pay attention to description emerging from interview cases and verifies that all relevant data are integrated into the theoretical analysis. The researcher reaches the saturation stage in data analysis due to the non-emergence of new codes or themes (inductive thematic saturation). This study takes into account some of the criteria of previous suggestions on evaluation of theory, namely: applicability, practical reasoning, extensive rigor and transparency (Morse, 2004). This research is transparent since all the interviews have been recorded. The study also witness rigor since the researcher remain rooted throughout the data analysis and coding process.

The researcher take into consideration ethical norms since all interpretation is an explanation of participant's words, and not an ideological abstract from the researchers point of view. Therefore, this research meets the ethical criteria since the transcription verbatim is a practical interpretation in terms of the relevant themes that emerge from a well-developed coding.

4.3. Description of Themes and Sub-themes

This section presents the themes and sub-themes that originated from the literature review and the subsequent data analysis. A priori themes refer to some main categories that were established prior to data analysis, drawn from literature and based on the research questions and objectives. Sub-themes were generated out of data inductively.

The process of codification resulted in 9 themes that were considered relevant for the research out of 23 themes that were initially generated. The researcher decided to merge the themes that presented considerable similarities in order to eliminate redundancies, e.g. “philanthropic and managerial discretion”, “giving back to the society and benevolent”, “altruistic and humanitarian”, and the theme that resulted from the merging of these themes is philanthropism.

It is relevant to mention that the data coding was mainly done in two stages, the initial and focused coding. The initial coding is the listing of emerging ideas and identifying keywords from the data as indicators of relevant themes. The focused coding consists of eliminating overlapping categories, merging similar categories and subdividing the categories previously identified. In the first stage, known as the open coding, the parent codes consisting of initial ideas were derived from relevant literature and some data chunks, in other words, extracts from interview transcription and ideas taking from field notes.

The second stage of coding is the axial coding that entails breaking down some categories from the initial data chunks by identifying some essential relations and differences that may exist among the initial open-codes of raw data chunks. The researcher grouped and merged the initial codes into new codes by making connections between categories. The third and final stage of the coding process is the selective coding, that consists of emerging ideas and core concepts that resonates from the data and merged categories, e.g. relevant themes and sub-themes (Strauss & Corbin, 1998).

The FGD guide comprises some questions that were also posed in the interviews to triangulate findings from individual interviews and, therefore, such data were analysed under the themes to which they pertain. Seven main themes and 29 sub-themes emerged from the interviews. Two themes and six sub-themes resulted exclusively from the focus groups analysis. As explained previously, the FGDs were conducted in order to integrate multiple voices of key informants regarding the understanding of the discourses of CSR in Nigeria (e.g. stakeholder’s idea of CSR and relevance of CSR to the Nigeria’s businesses and the society) and its impact on the environment. To start with, the nine themes and 35 sub-themes can be summarized as follows:

Theme 1: CSR Discourses and Practices

Theme 1 covers the questions aimed at capturing the different meanings and understandings in terms of CSR discourses and activities among IOCs in Nigeria. The sub-themes that resulted from data under Theme 1 are outlined as follows:

- a. Philanthropic
- b. Voluntariness
- c. Moral and Ethical aspect of CSR

Theme 2: Perceived Knowledge of CSR Initiatives

Theme 2 derives from questions aimed at eliciting participants' perspectives on the initiatives undertaken by IOCs in the context of CSR. The following sub-themes emerged from data gathered:

- a. Scholarships and schools renovation
- b. Vocational training and skill acquisition
- c. Infrastructural development
- d. Medical equipment's and health care

Theme 3: Philanthropy and Systemic Stage of CSR

Theme 3 results from the questions that intend to identify IOCs stage in terms of CSR development in Nigeria. To gain a deeper understanding of IOCs CSR status, participants were asked to give their views on CSR-current stage regarding local companies operating in the oil sector. The sub-themes as follows:

- a. Stakeholder management
- b. Institutional aspects
- c. Social development and interventions

Theme 4: Perceptions of Opportunities of CSR

This theme relates to participants' perception on the advantages of having CSR implementation. Participants were asked about the main opportunities resulting from CSR and challenged to provide examples illustrating such benefits. The following are specific sub-themes that emerged from the data:

- a. Better environment to operate
- b. Improved corporate image
- c. Favourable relations with the community and the government

Theme 5: Perceived Obstacles to CSR Implementation

This theme aims to address participants' perceptions of barriers constraining IOCs CSR implementation.

The sub-themes regarding factors that may cause hindrances to CSR were:

- a. Corruption
- b. Weak governance
- c. Governments bureaucracy
- d. Lack of strategy and policy articulation
- e. Lack of community buying and needs assessment

Theme 6: Perceived Stakeholders of IOC

Theme 6 results from the questions that intend to discover if IOCs are familiar with the concept of a stakeholder, the entities they perceive to be their stakeholders and if they (IOCs) have any obligation towards them. The sub-themes in terms of the main stakeholders of IOCs in Nigeria are namely:

- a. Oil operators
- b. Employees
- c. Host community
- d. Customers
- e. Governments and Oil regulators

Theme 7: Perceptions regarding Motivation for CSR Implementation

This theme addresses the underlying reasons for doing CSR and the main drivers of its implementation and strategic policy. The sub-themes that resonate from the data are presented below:

- a. CSR as a result of community pressure
- b. Peaceful environment to operate
- c. Sustainable business
- d. Financial benefits
- e. Reputation and image
- f. Management policy and leaders' sensitivity to CSR

Theme 8: Stakeholders' Perceptions on CSR

Theme 8 derives from questions asked in the focus groups aimed at understanding stakeholders' perceptions regarding CSR in the oil sector. Key informants participating in FGs (environmental activists, community liaison officer, community member, GMOU facilitators) were asked to share their views on drivers and reasons for CSR implementation in oil communities. The sub-themes that resulted in terms of understanding stakeholders' idea of CSR implementation are as follows:

- a. Reciprocal - altruism
- b. GMOU as a Social contract
- c. CSR contribution to community development

Theme 9: Perceived Relevance of CSR

This theme addresses the relevance of CSR to the Nigeria's business and society from FG participants. To gain a better understanding of the importance of CSR to oil communities and Nigeria's society at large, key informants were asked to give their views on CSR in oil communities. The sub-themes resulting from data analysis are:

- a. Long-term sustainable development
- b. Socio-economic growth
- c. CSR towards environmental protection

The table below presents the number of occurrences of sub-themes, (see Table 4.4) as follows:

Table 4.4. Overview of Themes and Sub-Themes and Number of Occurrences

Themes & Sub-themes	No. of Occurrences (N)
1. CSR discourses and practices:	
a. Philanthropic	N=28
b. Voluntariness	N=47
c. Moral and ethical aspect of CSR	N=30
2. Perceived Knowledge of CSR Initiatives	
a. Scholarships and schools renovation	N=37
b. Vocational training and skill acquisition	N=31
c. Infrastructural development	N=27
d. Medical equipment's and health care	N=16

3. Philanthropy and Systemic Stage of CSR	
a. Stakeholder management	N=66
b. Institutional aspects	N=34
c. Social development and interventions	N=13
4. Perceptions of Opportunities of CSR	
a. Better environment to operate	N=12
b. Improved corporate image	N=26
c. Favourable relations with the community and the government	N=15
5. Perceived Obstacles to CSR Implementation	
a. Corruption	N=33
b. Weak governance	N=24
c. Governments bureaucracy	N=22
d. Lack of strategy and policy articulation	N=2
e. Lack of community buying and needs assessment	N=37
6. Perceived Stakeholders of IOC	
a. Oil operators	N=24
b. Employees	N=25
c. Host community	N=49
d. Customers	N=19
e. Governments / Oil regulators	N=31
7. Perceptions regarding Motivation for CSR Implementation	
a. CSR as a result of community pressure	N=24
b. Peaceful environment to operate	N=13
c. Sustainable business	N=19
d. Financial benefits	N=8
e. Reputation and image	N=6
f. Management policy and leaders' sensitivity to CSR	N=12
8. Stakeholders' Perceptions on CSR	
a. Reciprocal - altruism	N=16
b. GMOU as a social contract	N=11
c. CSR contribution to community development	N=15
9. Perceived Relevance of CSR	
a. Long-term sustainable development	N=15
b. Socio-economic growth	N=12
c. CSR towards environmental protection	N=17

Source: Empirical Field Work, 2017 – 2018.

4.4. In Summary on Data Analysis

This chapter presents and justifies the choices made regarding data analysis. It discusses the philosophical positions of the research regarding ontology and epistemology.

The qualitative approach of the research design is explained, as well as the methods used in both data collection and data analysis. The chapter presents and explains the use of thematic analysis for the interpretation of data collected in the field via interviews and focus groups. The codification process and themes and sub-themes resulting from data analysis are described.

The data coding was mainly done in two stages, the initial and focused coding. The initial coding is the listing of emerging ideas and identifying keywords from the data as indicators of relevant themes. The focused coding consists of eliminating overlapping categories, merging similar categories and subdividing the categories previously identified. There are three stages for the coding processes, namely: the open coding, the axial coding that entails breaking down some categories from the initial data chunks by identifying some essential relations and differences that may exist among the initial open-codes of raw data chunks, and the third and final stage of the coding process is the selective coding.

This study is based on 29 semi-structured interviews and five focus group discussions. The semi-structured interviews consists of employees, managers, and top executives, which are representatives of indigenous oil organizations in Nigeria. The focus group discussions consists of stakeholders and key informants, namely: representative from environmental organizations, community leaders and liaison officers, host community members, and GMOU facilitators. This study use of triangulation entails the FGDs guide which comprises of some questions that the researcher also uses in the semi-structured interviews with representatives of IOCs. It is relevant to mention that the FGDs were conducted in order to have multiple voices in terms of having a better understanding of CSR from stakeholders' point of view, specifically in oil producing communities.

In summary, this study has 9 themes that emerged from the coding data and 35 sub-themes resulted from the codification of these main themes. This study data analysis reach to a saturation phase since there is no rationale to add supplementary data, therefore, the researcher pay attention to description emerging from the individual interview cases and verifies that all relevant data are integrated into the theoretical analysis. The following section is the presentation of empirical research results and discussion.

Chapter 5

5. RESULTS and DISCUSSION

This chapter aims to present the main findings of the study having in mind the research objectives. It is split into sections reflecting the main themes and sub-themes that constitute the findings from the interviews with representatives from the IOCs namely: employees, managers, top executives and focus group discussions with community leaders, community members, representatives from environmental organizations, and GMOU facilitators.

Although previous research on CSR in Nigeria has focused on OMNC and indigenous firms (Frynas, 2005; Amaeshi et al., 2006; Eweje, 2007; Idemudia, 2009; Idemudia, 2010), and despite accumulated knowledge, there are still some gaps. To help filling the existing gaps and expand knowledge, this study formulated the following research question: “What are the views, stages, opportunities and obstacles of having corporate social responsibility practices in indigenous oil companies in Nigeria”? The research aims to contribute to a better understanding of CSR discourses and practices among indigenous companies in the Nigerian oil sector. What is the actual status regarding CSR development? What are the main perceptions of opportunities and obstacles with regard to CSR in indigenous Nigerian oil companies? Who are the main stakeholders of indigenous Nigerian oil companies? What are the different meanings and understandings of CSR practices?

As explained in the previous chapter, data analysis resulted in nine themes and 35 sub-themes. The following sections and sub-sections present and discuss the main findings on each theme and sub-themes respectively, using extracts from the interviews and focus group discussions, whenever applicable, to illustrate them.

5.1. CSR Discourses and Practices

CSR discourses and practices are a complex mix of international influences and national cultures and beliefs, resulting in varying views according to the actors involved in CSR. This theme has resulted in three sub-themes, namely: philanthropic, voluntariness, and moral ethics.

CSR discourses and practices among IOCs in Nigeria are perceived as “giving back to the society” in other words, philanthropism. The philanthropic meaning regards CSR as a corporation’s social obligation towards the society in form of charity donation and welfare of the less privileged. Philanthropism may

also be an act of selfless giving that focuses on the needy and humanitarian act towards supporting the wellbeing of others in a specific environment (Eweje, 2007). CSR implementation in Nigeria is voluntary and the idea of giving back to the society has its roots from an organizations' management decision. The moral ethics aspect of CSR discourses and practices in Nigeria is perceived as organizations obligation to do the right thing, in other words, integration of social norms and embedded culture of selfless giving.

5.1.1. Philanthropic

CSR among indigenous oil companies in Nigeria indicate a vigorous situation of an actual structure and relation with approaching humanitarian realism in a social environment in terms of ethnic background, and cultural heritage shared in a natural setting irrespective of the gender values or social class that reflects a sense of community belonging and identity.

The altruistic and humanitarian aspects of selfless giving are emphasized by the majority of participants. CSR is considered a result of a cultural attribute, religious background of brotherhood rather than the conventional CSR view in the Western context. The next cluster of excerpts shows that CSR is commonly associated with philanthropy:

“...honestly, the stage we are now is more of a philanthropic activities, donations for charity welfare of underprivileged in community and also to keep them busy. Economically, return on investments is not much to talk about. It is a way to empower them, in case of any legal issues, to ensure we play a very good role, obey the law, and pay taxes. In the aspect of legal, we just ensure don't violate the memorandum of understanding we have with them” (P1, Corporate Manager, Male, 51years).

“Organizations and individuals need to understand this, I think we all need to imbibe that culture of CSR. The whole idea of this world and everything, I don't always like to take people back to religion, but two, main religion that we practice here in this country, everything is based on love (love your neighbour as yourself, be peaceful) and all these things tie to CSR. If you love your neighbour, for instance, and you realize you are making money from an environment, and there is a 15year old child that is not in school, because of the love you have, you see how you can make sure that that child is in school. And if everything just boils down to being responsible. “I think for CSR, organizations should see how they can water CSR down and let

staff the workforce understand what CSR is, and how it affects overall business” (P18, CSR Development Manager, Male, 41years).

Some participants elaborate on CSR from the altruistic point of view and relate such concerns with religious beliefs, and the most religious people (Christians and Muslims) practice a selfless act of giving to others in need and this is somewhat linked to the concern of some managers for supporting the welfare of the poor in their host community. According to some interviewees, CSR is the right thing to do as intervention where necessary, in other words giving back to the society that faces challenges and depravity. The next extract shows that organizations CSR is need-based and some communities require IOCs' intervention:

“So when you have your focus areas identified and people know that would even determine what sort of demands or request will be directed towards you. And that is very, very important if there is no focus area, no objectives, no mission, no strategy, no direction, you will just end up doing all sorts, if they say there is malaria you are there, if they say there is diabetes you are there, next tomorrow they say they are going to space, you want to go so one needs to know what their focus is while you can't meet the needs of everybody. And interventions need to be needs base. So something we do, is to carry out a needs assessment, which spans for about 3-5years, so these will be the immediate place of the community in the short, med and long-term. So we sit down with the key stakeholders, and say okay, based on this needs assessment, these are the things we've see in your community. “X” number of people die annually from water borne diseases, “X” number of people die because of bad health care diseases, so this are the needs” (P18, CSR Development Manager, Male, 41years).

Philanthropism is a term that surrounds the liberality of giving to the needy, in order to seek to promote welfare and benevolent support of others, not necessarily just charity donation but humanitarian and altruism. According to literature, oil organizations in Nigeria show some form of empathy, encourages employee volunteerism in support of socio-economic interventions: youth empowerment, student scholarship, training of artisans, skill capability and payment of some indigene's medical cosmetic surgery (Frynas, 2005).

This findings corroborate Amaeshi et al., 2006 and Visser (2011) studies that claim that CSR in Nigeria is mainly a voluntary initiative through giving back to the society where organizations establishes their

business operations. Some IOCs CSR initiative in Nigeria focus on educational support such as school, and provision of books to local pupils, education and wellbeing of employees and their family. Giving back to the society can take the form of donations of malaria insecticides to the public health, willingness to improve on community members' health care and contribute to the wellbeing of society through local empowerment in some communities in Nigeria. The following extracts from an individual interview and a quotation from FG with an institution development officer, illustrates:

“...it is not to make profit, it is because of the ethics, giving back to where you get. Like where I work now, definitely we have so many problems on ground, in terms of Malaria, and HIV. Whereby we educate both our staffs, even people coming to buy from our stations, the public. We distribute nets, and insecticides and so on to these people. Like in Kano, cocoa, where we have our depots, we train some of these community members in terms of welding, fashion designs and so on. In this way, we have been able to keep, and spend millions of naira to elevate this project and sustain somebody through corporate services division” (P9, Special Project Manager, Male, 57years).

“Yes, I think social responsibility is an obligation for any organization operating in an area to give back to the society and to the community. Aside from paying the gratuity tax to the government, they are supposed to go an extra mile to mitigate the challenges being faced by their communities, in the view that the communities will support their businesses, allow peace to reign, and possibly allow them to benefit by being in that place, that includes securing their assets, personnel, and make sure that they are in safe hands, and all what not” (FG#1P1, Institutional Development Officer, Male, 51years).

Altruism is examined as a selfless interest in terms of the concern of others that seem to be in a challenging situation (Evuleocha, 2005). In Nigeria, it means improving community members' wellbeing through actions aimed at supporting the welfare of people without expectations even when it is costly and at an extreme risk. According to the Nigeria's statistics, the majority of people in the Niger Delta face severe challenges, since they live in uncertainty and face the consequences of the increase in market risk in terms of oil business and limited foreign investment in Nigeria.

The fall in crude oil prices, increase in volatility, resulted in loss of share value for many companies in the previous decade (NBS, 2016). Despite all the economic problems that still face Nigeria, interviewees from IOCs claim to participate in CSR and voluntary giving for the benefit of a better society, which can be

interpreted as a form of altruism. Some interviewees give accounts of those difficulties, as well as their investment on CSR regardless of those hurdles:

“Okay, so, unlike the oil majors, most indigenous companies are either striving to make ends meet, and that’s the true picture. Most of the indigenous company, keen on, first thing, their priority is their life, to be able to survive some of the economic hardship that has substituted in the last few years, lot of them connected with government facilitating position and change of policy. And then, so, most companies have a deliberate approach to CSR, that’s my own understanding” (P12, Head Strategy Manager, Male, 40years).

Carroll (1991) study argues that all organizations have its foundation on economic responsibility and owe its shareholder profitability. The present research shows that some IOCs have not break-even and may not be financially buoyant to do CSR, although, other IOCs claim to engage in active CSR, since it is embedded in their organizations’ culture. Overall, the present research findings corroborate Amaeshi et al. (2006) claim that CSR in Nigeria is philanthropic since the aspect of CSR regards philanthropic and altruism is regularly associated. The debate on discourses of CSR practice in Nigeria is whether it only reflect philanthropism. The extract in the following interview illustrate this argument:

“ ...No, the CSR, I think it will be inappropriate to relate the CSR to project that will bring profit to the community, except, if that profit is coined as per goodwill. The company is in business of making money, because that’s why it’s in business, CSR is different from a business making venture, CSR is a way of saying, let me do this for you because I am here, and you should have the opportunity to benefit from me. So CSR is more or less a philanthropic gesture, it’s not business inclined at all” (P20, Community Liaison Officer, Male, 45years).

The majority of organizations still imitate some Western institutions in order to have the best business practices, which make some claim that CSR in Nigeria is a Western caricature (Amaeshi et al., 2006). In Nigeria, the CSR discourses and practices are mainly focused on the role of companies in community projects, particularly in the field of education. CSR in Nigeria has witnessed awareness concerning the weak education system and a strategic structure towards a pioneering better learning environment. Education intervention in Nigeria aims to improve the learning environment in public arenas that face a challenging situation and deserve full attention. It is relevant to mention that Nigeria has one of the highest rate of illiteracy in the world.

Many OMNCs in Nigeria still sponsor a notable number of children from primary school up to higher level of institution (Akpan, 2006). Some participants argue that OMNCs engage in strategic CSR, while IOC in Nigeria focus more on philanthropism, such as donation to charity homes. CSR in Nigeria seems to have diverse meanings, depending on whether they are local or multinational oil companies. In the following excerpt, the interviewee relates CSR with the organization's vision and mission in order to explain this local company investment in education, particularly female education:

"It's difficult to generalize, it is always good to look at each company in their individual merit. Because you need to always find a tie between what the businesses vision and mission is, before you can find out what direction they may want to go when it comes to CSR. You have some company that are strictly for profit, you have some strictly for some other gains or reason. For us, our mission is a tie, between the customers' needs and our shareholder's needs, so we try to balance it, one does not exist without the other. The major one which is very common, the most people relate with is our CSR foundation, that we use to intervene in the girl child education, and also to improve the classrooms for education, and at the same time we are also training and equipping teachers, because if you upgrade the classrooms, we provide the box, but then the teachers that are supposed to teach, don't have a requisite training, then there is still a gap, so that's one area we are trying to intervene, so if we are able to do that, it has a parallel effect on the economy and populace at large. The girl child is highly marginalized, especially in the Northern region of Nigeria, where they are not allowed to go to school, unable to compete with their male folks, and that's a gap, and that's one area we are intervening"

(P5, Engineering Coordinator, Male, 46years).

It is evident that the majority of participants from IOCs in Nigeria focus on scholarship and teacher training, something that the Nigerian governments have failed to do. Some interviewed managers discuss CSR interventions in the education domain in Nigeria, via school materials and infrastructure improvements:

"I don't know what others are doing. But basically, I know they have supported in the area of education that is very key. Recently, some of them including our organization distributed books, so free books to secondary school student. Especially in that area, in that regard, and also they have some student who are (Pause...) under their career plan. A lot of the local, you find out

that some of the company have the children in school, paying school fees” (P22, Human Resource Manager, Female, 48years).

“...well, my company does CSR, I can’t speak for every other company. But I know we do. I have just been transferred from Kano to Lagos. And in Kano, we had a couple of places, under our region, that we are doing a couple of CSR activities. Particularly some schools, we had about two schools in Katsina, that we are actively involved in, painting, providing chairs and a few training materials for them” (P6, Network Optimization Manager, Male, 44years).

These findings are in line with the conclusion and claims of previous studies, such as Idemudia (2009) that suggested a re-structuring of Nigeria’s governance. More-so, the following extract from the FG with an environmental expert shows that some IOCs CSR in Nigeria play a significant role in supporting the Nigeria’s government in terms of community welfare:

“So the companies that are concerned they play a role, a supportive role. Governments here, by, as time has proven, have not been able to do everything. So governments, communities and the people, they need support of some of this oil companies. Even, come to think of it, some of this companies are even richer than some governments. So they make business, they make money day in day out. So if they are making profits, why can’t they give back to the society? So for them to be seen in a good light by the same society” (FG#2P1, MOE Director, Male, 52years).

Besides the education intervention and the supportive role of some IOCs in Nigeria regards discourses of CSR practices, some participants claim that overall, CSR in Nigeria is voluntary, e.g. employee voluntariness, organizations’ voluntary training on ethics, and youth empowerment program. The following sub-theme is a discourse on CSR voluntariness in Nigeria.

5.1.2. Voluntariness

Another feature regarding CSR discourses and practices prevalent in IOCs in Nigeria is voluntariness. A prevailing view now emphasizes the managers’ discretion in providing assistance to the community in a deprived society without benefits. The majority of participants argue that CSR in Nigeria is voluntary which means there is no law that mandates a compulsory CSR.

Identifying the stakeholder in need in the business environment is a voluntary action. Some interviewees claim to step in to alleviate some problems by bridging the identified gap in their host community. The volunteer nature of CSR is illustrated by extracts from the individual interviews with IOCs representatives:

“Well, I think we need to set the record straight, one thing we need to know is that CSR is voluntary, is not something that is under compulsion. It is part of regulation, but it’s still voluntary, I think the main concern is that, I think most people do CSR for doing sake, because CSR is more than giving back. It’s also trying to portray the organization as the one that is responsible even towards their employees as well, it’s not only about giving back, also how are they fairing regarding the welfare of employees, how they take trading, I mean issue of trade “corruption”, are part of the things that make companies more reproducing, corporate social responsibility! Fine, part of it is to carry out projects that are add value to the society, also such organization must think of how to portray themselves as responsible without the deal” (P17, Program Coordinator, Male, 45years).

...“the issue there is that, you know, there is no law that makes it compulsory for companies in the oil sector to do or get involved in CSR...” (P3, Chief Financial Officer, Male, 58years).

“...I’ve still not seen the feedback, where they come back to come and look at okay these are people we gave these to, what is the status of them using the training, so what was the needs assessment that was even done before” (P4, Employee, Head Engineering, Male, 39years).

CSR is a voluntary initiative in Nigeria, therefore, there is no law enforcement for a compulsory CSR. Since there is no legal obligation to do CSR, due to the voluntary aspect of CSR in Nigeria, some participants notice that the consequences of voluntariness among IOCs in Nigeria are lack of a feedback mechanism and lack of a maintenance culture. This findings show that some organizations’ CSR specifically focus on the area of infrastructural development, as an example, painting of the classrooms and also providing teaching materials for the students. This result support Amaeshi et al. (2006) that there are some organizations that do not fully understand the difference between voluntarism and philanthropism in Nigeria.

Some new ideas emerge from the IOCs CSR voluntariness, namely, the General Memorandum of Understanding (GMOU). According to Frynas (2012) and Akpan (2006), CSR in Nigeria is rooted in the social constitution of specific community guidelines despite institutional regulation, as social norms often allow the IOC to comply with its host community social regulations.

In Nigeria, the Department of Petroleum Resources (DPR), provides a mandatory policy that all oil organization in Nigeria should engage in CSR. Nevertheless, the weak regulatory policy in terms of

environmental degradation saw the creation of the memorandum of understanding in Niger Delta. Presently, some oil community witness a major problem regarding the General Memorandum of Understanding (GMOU) between the IOC and the host community, since most of the IOC manager show unwillingness towards the legal document. Since CSR is a voluntary initiative in Nigeria, some of the community leaders enforce the GMOU on the oil managers in order to ensure that their community benefit from CSR initiative. Extract from interviews illustrate this point in the following quote:

“Hmm, like from now we intend to have an MOU with them (Pause...) yes, Memorandum of Understanding. Because if we have that document between the company and the community, we will now have a peaceful environment for them to be doing one thing after the other. But now I think some of them they have done from their own little way, because if you don't have memorandum between the company and the community we will not be able to checkmates ourselves. Because if they do little thing they will think they have done their best. So I think from now some of them” (FG#5P3, GMOU Officer, Male, 49years).

“...in the first place, if the host community you establish an objective for them and there is a memorandum of understanding between both parties, how you have to operate in their environment, it gives you a very conducive atmosphere to operate, and there is a complete loyalty among each person, elm, it guarantees safety of your operation...” (P1, Corporate strategy manager, Male, 51years).

Results show some incoherence, whether some of these IOCs abide by the social regulatory policy to do CSR or engage in these practices in order to have a conducive environment to operate. The MOU impact on some IOCs since it provides a peaceful environment to operate. Presently in Nigeria, some of the IOCs have limited capital and their focus is on business survival, thus, engaging in active CSR is not a major concern, rather to promote organizations' shareholder interest.

Some IOCs' managers belonging to the board of directors show the willingness to incorporate social development into their corporate culture. The following interview excerpts with a Chief Financial Officer illustrates this point:

“...but it's just that for good community relationship, you tend to go into it to ensure smooth operations for your business and for the host community to support you in what you do, that is the motivation, no legal backing anywhere. Is just that for some, sometimes what you spend can be allowable for corporate taxation” (P3, Chief Financial Officer, Male, 58years).

“The call is the management decision, and the department has been mandated to do that. Then the head of the department has a reporting function, to ensure that it is done, and he has to report back to management that this has been done. There is no particular policy, just the company takes a decision that this year this is what we need to do, then, the responsible department is asked to tidy up” (P3, Chief financial Officer, Male, 58years).

In Nigeria, CSR is a complex concept and challenging issue in terms of understanding organizations’ willingness to engage in these initiatives. Some participants argue that CSR has its focus on moral ethics. Doing what is right entails a better relationship with all stakeholders and also to ensure a better business performance in a safe and secure environment. The following section explores the ethical aspect of CSR as portrayed by the study.

5.1.3. Moral and Ethical aspects of CSR

Some participant’s highlight the organizations’ show the willingness to do what is right, their participation in an active social responsibility out of a genuine conscience, credibility conduct, rather than engaging in CSR due to compensation for exploitation or governments’ regulatory policy. This conceptualization also means organizations’ integrity, accountability and trustworthiness, since CSR is the right thing to do. It is relevant to note that to a large extent, cultural ethnicity in Nigeria is related to religiosity which has its relation with moral ethics, e.g. taking into consideration all aspect that concerns human. The following interview extract shows that CSR in Nigeria is between an ethical and economic (financial) responsibility:

“I think it’s both really ethical and financial aspect. Some company feels they have to give back to their community, you know. Also, two, it’s also like an obligation, if you are doing business in a place, and you are making profit, it’s just natural to also give back to that community. I give an example, some companies also do something like, catchment. Like, employing indigenes from a particular locality, it’s part of social responsibility, give some quota for employment, apart from whatever infrastructural of corporate support they provide to that community , it’s not just one sided thing, it’s a composite” (P8, Human Resource Manager, Male, 47years).

According to Idemudia and Ite (2006) findings, all oil organization in Nigeria should show some form of accountability in their business activity whilst supporting community development. Some interviewees argue that all oil organizations in Nigeria have one main objective – capital investment and profit – but

are aware that ethical business attract ethical people, namely: employees, loyal customers and different suppliers. The following quotation captures the ethical arguments to engage in CSR:

“...So I think for almost every organization, the key thing, the bottom line, is profit, I think that's what everybody focuses on. Because for us, our principle is when you are running an ethical business you attract ethical people and make ethical money, which is good for the business overall. I think a lot of organization need to understand that the key idea or the primary focus overall is to run ethical business that will also attract goodwill” (P18, CSR Development Manager, Male, 41years).

On the other hand, a community member agree that CSR in Nigeria is almost non-existence. Although, the majority of IOCs managers in Nigeria claim that they support the people in various dimensions, namely by, offering employment to local indigenes in their host community, some participants from the host communities assert the contrary. Eweje (2007) findings that reveal that local indigenes are frequently excluded from employment in the oil sector due to lack of knowledge and competency. Idemudia (2009) study also witnesses the increase in unemployment and impoverishment, mostly in Niger Delta, which is the “chick that lays the golden egg” regarding its production of oil. The following quotation illustrates a community member perception regarding lack of investment on communities' well-being through employment.

“No work! If there is employment, things will be better! As an example, some have four children, and if two works, they would help and assist others in the family, but imagine all your four children don't have work? It would be difficult. If there is no work in the country, then you will see university graduates driving Okada or Keke (motor cycles) as a means of transport for a living, for their upkeep” (P26, Transport worker/community member, Male, 41years).

This line of reasoning is consistent with Akpan (2006) and Frynas (2005) findings about CSR in Nigeria. Although, it is perceived as an organizations' ethical norm, people living in host communities continue arguing that CSR is a mere rhetoric in Nigeria. They find a gap between the oil companies' stated objectives and their daily practices in terms of environmental degradation, dumping of oil remnants in rivers and air pollution from oil tanker carriers that is detrimental to health. An interviewee highlights that the IOCs that engage in CSR in oil producing areas are those that intends to keep trouble away:

“In very simple English, I would say, I believe that the main reasons why organizations are engaged in CSR is just to keep trouble away. Especially those working in locations where there

are actually prospecting oil and gas, even if you do a project for example, you should come back years after to come and measure up the impact of that project on that community. Not drop a hospital or a clinic or medical lab centre in a place, and the place is not stocked up 3-4 years after and you cannot even track medical personnel that worked there or what were the cases that were treated, there is no continuity in some of those projects, there are just a drop in the ocean and everyone just walk away” (P4, Head Engineering, Male, 39years).

This findings show that the main focus of some IOCs CSR in Nigeria is to have smooth operations in a peaceful environment and to avert aggression in oil producing community. Additionally, the majority of CSR initiatives lack continuity in most community and some of the projects are not aligned with organization culture, as findings reveal, and no feedback mechanism exists.

This result confirms Frynas (2005) findings that CSR in Nigeria is a façade and a mere rhetoric. Whilst this study also corroborate Ibeanu (2000) and Akpan (2006), that argue that Nigeria faces problem of a lack of transparency and the divide and rule system.

These findings indicate that every individual stakeholder has expectations from IOC in Nigeria. Visser (2011) work sustains that the traditional CSR has failed and to a large extent the new DNA of CSR is correlated with business ethics, and corporate governance. This study supports the extant literature that CSR implementation lies in between the leadership structure and managers conscientious view on corporate governance, either to examine CSR as an organizations obligation to the society or as value-creation, otherwise CSR will continue to be a window dressing to appease government’s body. Excerpt from the interview below captures this view:

“..There is a difference in perception and understanding of CSR between the upstream and downstream. And why I think that is, is that in the upstream, they are more heavily regulated, and you will find out that they are more susceptible to so many environmental laws and things like that, because their operations are a little more intrusive to the environment, but some look at it as they just need to check, it’s a check box, they need to just tick, to say look, we have to do CSR, sometimes you might find regulators abusing some aspect of the CSR. You might have seen around where some people CSR a bit inclined to some regulatory body, or some key decision makers in the industry where people try to do things to just please people that could either stop them from operations” (P7, Sales Team Asset Decision Manager, Male, 40years).

This findings support Frynas (2005) that some oil organizations in Nigeria engage in a window dressing CSR, doing CSR to simply tick the box. Some perceive that oil companies engage in CSR since they are forced by the law and governments' regulation to practice a genuine CSR. Extracts from an individual interview and a quotation from a FGD with a community leader illustrates that most of the CSR initiatives seems to be a window dressing and a forced obligation by the Nigeria's law.

“...like it still goes back to my first answer, which says just keep trouble away. Some companies, once they are able to take care of the leaders of the community, they are able to take care of some of the youths provide jobs for them, CSR become secondary or non-existent. Whereas some companies, it's actually an organizational policy, that wherever they operate they must have a CSR project within the community, so it's even within the structure of the organization, you see a CSR department, so those people have objectives of what they want to achieve, they have their budget for the year of what they want to do within the organization and they also make sure that department and members of the organizations are carried along in what they are doing. Unlike the others, that maybe you just read it on the newspaper that they just donated something to one community, and no one knows what the donation is doing” (P4, Head Engineering, Male, 39years).

Yes, it is like window dressing. If they are, it should be made public. I think there is an industrial thing going on, it should be part of that bill. The public should know the certain percentage of the income so to say from the oil company that is supposed to be for the corporate social responsibility. And it should also be quoted in their financial report, But I doubt if corporate social responsibility are in financial reports, they are rare and scarce in Nigeria” (FG#4P1, Community leader, Male, 59years).

This result suggests that some of the oil companies bypass governments due to the endemic corruption and bureaucratic policy, although, some large oil companies get away with this malpractices due to their size. These findings corroborate Visser (2011) research that there is a need to practice a different form of CSR, namely, the systematic CSR, and in this regard, Nigeria's oil sector is still far-fetched on the idea of environmental preservation.

Systematic CSR surrounds five radical principles namely: circularity (community enhancement), creativity (innovation), responsiveness (transparency), scalability and glocality (adaptation of local settings) (Visser,

2011). The present study findings show that Nigeria's IOC need to adapt their CSR to a systematic strategy. The excerpt from the following interview illustrate this view:

“Downstream, you can say there is quite an escalate when it comes to town farm, because they are into town farm. And how they can clean the environment will be a main concern, when it comes to CSR, and how they can help the society within their facility will be their main concern too” (P11, Assistance Investor Officer, Male, 36years).

It is relevant to mention that Nigeria faces a severe air pollution around the oil refinery area that often causes black flame that is detriment to health, and challenges of internal nose bleeding and chronic sinuses (Eweje, 2006). Most of the riverine areas in oil producing community still faces dumping of crude oil waste that results in river contamination and sediments through the remnants on oil. These problems are as a result of some corrupt leaders that manipulate IOC to award social contract to middle-men. There are other issues that face the oil community as poor drainage, inefficient channel to divert waste and poor sewage system due to inappropriate structure in terms of recycling crude oil (Aaron, 2012).

“Well, some companies, the people that do it, they do it more as part of company policies. Well the people who don't do it, after all they are paying taxes that they don't need to give anything back! So I think it's more of a policy decision of companies. Okay, our company, this is what and what we want to do, irrespective of whatever statutory obligation we do to government, we still want to provide some support to our community. So it's more of company policy than government compulsion or legal issues” (P8, Employee, Human Resource Manager, Male, 47years).

The majority of IOCs are becoming aware of the relevance of practicing authentic CSR in order to ensure they have an enabling environment to operate and reduction on ethnic conflict. In spite of the regulatory policy under Nigeria's institutional decree that mandates all IOC participation in CSR.

This findings corroborate Ogula (2012), that stakeholder expectations of IOC in terms of CSR in Niger Delta, Nigeria, is increasing and there is the imbalance of power and legitimacy between community and IOC, as a result of a weak governance structure, poor leadership and political instability. Extract from the following interview captures this evidence that oil organizations that do not give back to their host communities practice unethical business:

“...So back to these, it's just a common parlance, give back to the society, you can't operate in a place and not give back to the community you operate from. I think using your word, I

think it's unethical, not only unethical, it's criminal, and not only criminal, I think it's absurd, alright, and then, it's an injustice that cries to high heavens. Being that as it may, don't forget that the community, they see this crude or whatever mineral resources you are exploiting, but I will dwell on crude, which is oil and gas which is where we belong, they see it as their own, irrespective of whether you class it as federal government or whatever, it's their own. And they see it as God's given gift, so you are there by way of maybe your pocket, your money, in order to invest in such place, and they see themselves as they were not opportune to do it by themselves, as a business person you should always transact your businesses with high ethical standards, you understand" (P16, Executive Director, Male, 56years).

This results corroborate Adebajo et al. (2013) that a mandatory social obligation roots from the environmental damages caused by oil exploration and production of Oil Mining Wells (OML's) in Niger Delta Creeks (Warri, Benin-city and Port Harcourt). Nigeria's governments also show negligence towards the environmental enforcement policy as some IOC demonstrate inappropriate practices due to a lack of accountability regarding oil spill. Extract from the following interviews show that an important aspect of organizations' ethical responsibility is understanding the importance of a compulsory enforcement regarding doing the right thing in the business environment:

"I think it's the environment that allows us, and so that's it. And many companies don't even see it as an actual responsibility [...they just feel that oh, they said we should do it, so let's do it] they see it as a cost, they put as a cost item and really, it's something that should be focused on, so some don't just do it, and they can go without it" (P7, Sales Asset Manager, Male, 40years).

"Well, you see, the major aspect is the environment, and when I say the environment, I am talking about the political and also the social environment. You will find out that in this economy, in the country, you will find out that the enforcement of some of these regulations, some that guide operations of a lot of companies, but because of the people that are meant to enforce it may not necessarily doing what they should do, to ensure that everybody falls in line, in some cases, they are hard on some, and they are not hard on some because of some allegiances and things like that, in that, you will find out that some people can probably get away with it with not doing anything" (P7, Sales Team Manager, Male, 40years).

Some participants argue that CSR initiatives of IOCs in Nigeria surround the moral and ethical aspect of CSR, and doing the right thing for their host community is perceived as a social obligation. Findings also show that some IOCs get away with not engaging in authentic CSR, therefore, these oil managers do not see the importance of linking giving back to the society with doing the right thing, ethical responsibility.

5.1.4. In Summary on CSR Discourses and Practices

In summary, regarding the discourses of CSR practices in Nigeria, this study shows that CSR in Nigeria is mainly philanthropic. Although, some participants argue that CSR of IOCs in Nigeria focus on the ethical aspect of social responsibility, as an example, being a neighbours' keeper. On the one hand, some participants argue that CSR is simply a charitable act, since most of the IOCs initiative surround donation to motherless baby's home, fund allocation to the less privilege, community water projects, donation to school renovation, payment of eye-surgery and giving out mosquito nets for malaria prevention.

Some findings on CSR discourse practices in Nigeria show some contradictions since most of the IOCs in Nigeria claim they engage fully in CSR, on the other hand, some of the community leaders are in disagreement. Other community members may misconstrue some of these IOCs CSR initiatives for charity donation and assistance to local indigenes, rather than a philanthropic and voluntary CSR. This study findings show that CSR among IOCs in Nigeria is voluntary and some oil managers indicate moral aspects of CSR since they have the obligation to demonstrate credibility and give back to the society where they have oil facility. There is also a need for all IOC in Nigeria regarding the adoption of a strategic CSR that may be an essential tool for addressing some social-economic issues, the problems facing oil producing Niger Delta area and synergy towards a sustainable environment.

5.2. Perceived Knowledge of CSR Initiatives

The four sub-themes presented below resonate from the main theme regarding perceptions of CSR initiatives among indigenous organizations in the Nigeria's oil sector. According to this study, there are different forms of CSR initiatives and implementation processes. Overall, the study participants believe that most of the IOCs in Nigeria engage in one form of CSR or the other and participate in a single time project based on their managers' discretion. The most common CSR initiatives of IOCs in Nigeria (as perceived by our interviewees and focus group participant) are: scholarships and schools renovation, vocational training and skill acquisition, infrastructural development and medical equipment's and health care.

5.2.1. Scholarships and Schools Renovation

The majority of participants argue that the education system in Nigeria lacks adequate structure, which is one of the main reasons behind IOCs CSR intervention in the area of educational support. The majority of IOCs in Nigeria support a handful of local indigenes in their host community with scholarship. Excerpts from an individual interview and a quotation from a focus group discussion illustrate this point:

“Well, I’m aware we have sponsorship for people indigene student every year, scholarship are been awarded” (P8, Human resource manager, Male, 47years).

“Hmm (Pause...) I may not be vast, but I know they give scholarships, they give employments to some youths” Abi? [Yoruba dialect] (FG1P1, SPDC Institutional Development Officer, Male, 51years).

Some IOCs sponsor local indigenes to school and give out scholarship awards annually. This study also finds that other IOCs in Nigeria take up renovation of dilapidated building and renovation of public schools, specifically in communities that have been affected by natural disasters. Some interviewees illustrate this point of view as follows:

“For me, reality is reality, when you see where they provide and renovate schools, and build health centres, and vocational centres and sustain them, you can’t say that it is something that is window dressing, it is reality [...pause] but this is strategic, because in doing that, they are doing that to achieve strategic objective, to operate in peace without disturbance, community is happy, and can do their business without hindrance, such investment on CSR are strategic, it represents and fosters achievement of their interest” (P2, General Manager, Male, 55years).

“You know education is key! And most of this communities are interior, and in most cases we see that many of them they don’t have good schools. No enough classrooms, see children they are packed in classes. So what we do is we shad projects like building of classroom blocks. So that we can accommodate as much children as enrolled into the school. Because education is key. So if you want to get a smooth ride on your operation, the people must be educated too. So we lay emphasis to education. In some of our accent, after building the classrooms, we even provide the furniture’s, we make provision for even the lab equipment to ensure that they

are well catered for. Because you can just build classrooms and there are no sists, so we do some of this things” (FG#3P2, Fields Officer, Male, 39years).

The majority of participants claim that educational intervention in Nigeria is needed as it creates a positive impact on the society and most IOCs support social development through sponsorship and teacher training. Although, CSR of some IOCs come in various forms, such as the building and maintenance of town halls in some community villages, skill empowerment programs for youth and improvement on the learning environment. Excerpt from the interviews show this point as follows:

“Some of them these days they provide scholarship, a very mega one anyway. Because in a situation where you are providing scholarship to student in a tertiary institution, you are giving that child or that candidate 75,000 naira per annum, in Nigeria, it is quite immeasurable. So they do give scholarship, but I think, the scholarship they give, if you quantify it more reasonably, I cannot refer to it as scholarship, it is a dash or I don’t know the word to be used. They also in some other ways, in the area of education they give infrastructures, they assist in providing infrastructures, at least I have seen some provide like NPDC, in some other community, not minding it. Those are the few ways” (FG#4P3, Community representative, Male, 47years).

“Just like as we mentioned, they can upgrade the indigenes of the community like kind of giving them scholarships, sending them to school, giving them to work and then making the environment friendly. Like building school, encourage the women, try to pay them some stipends in every month end and then (Pause...) and take care of the children in terms of scholarships and if those that they take care of finish school, they will now try and employ them so that if you impact one or two from a particular family you have already upgraded that family” (FG5P1, Community leader, Male, 62years).

5.2.2. Vocational Training and Skill Acquisition

Another CSR initiative of IOCs in Nigeria is the investment in vocational training centres and sponsorship of locals into these centre. Other IOC managers mention that they support youth empowerment programs that impact on the living standards and livelihood of indigenes. The quotations below illustrate these points of view:

“...I have also seen some of them engage in let me say soft skills enhancement for the kids, like in during this summer, you see some of them teaching children how to cook, how to bake and all sorts. I have also even seen some of them actually even take care of people in terms of giving them a means of livelihood, like teaching them tailoring, pottery making and also giving them equipment's after the training and some start up fund for them to move on” (P4, Head Engineering, Male, 39years).

“...lately my company is also going into skill acquisition, which is also part of the capacity building. We don't just provide schools, we do skill acquisition. I recall, early this year some people were graduated in mega trades like fashion and design, fabrication and welding. Some person was trained under skill acquisition thing from host communities” (FG#3P1, Monitoring Manager, Male, 42years).

Ite (2004) that CSR is an organization's obligation to assist its host community and this may promote a less restive environment. The present study findings show that some managers are aware of this and assist the community through funding of some projects as schools. Some IOCs allocate money to artisans in order to provide training on specific areas of interest to assist with their trade while youth are empowered to learn how to make pottery work and make a living out of this handicraft. Skill acquisition is perceived as a common initiative of IOCs in Nigeria. Such empowerment centres are open for learning purposes of various dimensions of capability in specific areas as sewing and fashion designing, photography, computer literate program, catering and pastries and carpentry.

The skill acquisition training centres in Lagos Nigeria is a beneficiary of some IOCs CSR. Some IOC representatives carry out surveys to understand what their different stakeholders needs are and demand. It is relevant to note that this acquisition centre is an added value to the society at large because it helps those that have limited access to school education in Nigeria. In essence, some families cannot afford educational funding for their children in Nigeria, therefore they opt for training in specific areas as catering, fashion designing, mechanical empowerment or hair dressing. The establishment of skill acquisition being one of the main CSR initiative of IOCs have witnessed a reduction in youth agitation mostly among aggressive groups on the Lagos Island, Nigeria, also helping some locals with training of specialized skill which contributes to youth entrepreneurship in the society at large.

5.2.3. Infrastructural Development

This study findings show that IOCs intervention scheme as infrastructural development vary, with some claiming to support community development project as installation of electric transformers to power energy in neighbouring villages that lack adequate power supply. The majority of IOC supports community development with tarred roads and energy solar powered for the street light. The following excerpts from the interviews and focus groups illustrate this point:

“You have the one that try to intervene in infrastructural development. You have the one that try to intervene in social development. And then you have the one that try to do a combination of both, depending on the area of operation. I know that most of oil companies, especially in their offshore platform, they try to look at providing electricity, which is path of infrastructure utilities” (P5, Engineering Department Coordinator, Male, 46years).

An excerpt from Focus Group 3 shows the importance of road construction as follows:

FG3P2: “Some construct roads, if it is like what some of the company does when we have major operation in the community, first of all you must have an access. So before you even start operation you must create a way. So in most cases, they do construction of roads” (FG3P2, Fields Officer, Male, 39years).

FG3P1: “Constructing road is one of them. Like he has earlier said, schools, those are basic ones that they need. We must see everything possible to make sure schools are provided for them. I think elm, I also know that, in some cases some communities we have operations in, where my particular base is in Warri, I know that our company built town halls for them, also built a civic centre for them. Health centre for them also. And like he said, my company did not stop at construction of roads, but they give them tarred roads. So those are some of the things I know. Besides, employment opportunity were also given to some of them. I am very, very aware of some capacity building. Capacity building is one of the organization social responsibility they owe the host communities, and it is striving fine if you ask me. I also know that most of the jobs were done indigenously. Indigenous participation, local use of some indigenes in the local jobs there” (FG#3P1, Monitoring Manager, Male, 42years).

The findings reveal that some community leaders and representatives' demand for construction of a town hall facility for the purpose of having a collective gathering as this demonstrate some form of social and traditional events. Another common CSR initiative is the provision of facilities in the neighbouring communities as electricity to motherless baby's home. A manager provides the following account:

"The ones that I know, are majorly things like helping neighbouring schools, motherless baby's homes, or building homes, putting some infrastructures in place, maybe roads, you know; extending infrastructure to people, power. I have seen in some areas where some companies are able to offer some services, and extend some facilities to people, help them improve their immediate environment, build hospitals" (P7, Sales Asset Manager, Male, 40years).

According to the majority of IOCs' managers, it is not their duty to intervene in infrastructures and basic amenities, since it is the role of the federal and states governments of Nigeria. Nevertheless, the inadequate power supply is considered an endemic problem facing locals in rural areas and to fill in this gap, the IOCs CSR initiatives often include installation and procurement of electric transformers to source power and energy in local villages. The research shows that in some cases the limited power supply is due to the inefficient power authority. Extracts from the following interviews illustrate this point:

"...Some other times like us, we bought transformers for the host communities, to help in giving electricity, sometimes they give scholarships to the indigenes to educate them, to develop their manpower, also they do roads, these are the areas they operate mostly" (P3, Chief Financial Officer, Male, 58years).

"I think the most important thing on this aspect as to do with the need of the community, because we don't just give somebody what he doesn't need. So what we do, we initiate an engagement between we and the community. We get to know their mind, what they actually need and then we prioritize it, we get a list of it, maybe out of their selfish interest they want something that is not actually needed. So we prioritize and go for the most important. One of the most important in some communities, electricity. We can give them power line but we don't produce electricity" (FG3P3, Community Representative, Male, 40years).

This results corroborate Idemudia (2012) that Nigeria has some yawning gap yet to be addressed since some participants mention that most of the oil communities lack access to clean water, the majority face unhealthy hygiene issues as cholera diseases and typhoid fever, which is a common disease among children. Nonetheless, the majority of local fishermen in Nigeria, most especially in Warri, Niger Delta,

still face a huge problem in terms of fishing activity due to river contamination from oil remnants that affects their source of livelihood. Excerpt from the following interviews show that some IOCs provide borehole water for consumption to some of these deprived oil communities:

“...Provision of water, that’s also high on the list. Generally, provision of borehole water to communities that don’t have” (P10, Investor Relations Officer, Female, 43years).

“So over the years that we’ve been carrying out our CSR ...as soon as you get to those places, you will see our sign posts, you will see water projects, you will see roads, you will see schools, you know and then electricity” (P16, Executive Director, Male, 56years).

“...yes, yes, in addition to what my colleague as just said, I think the social responsibility that might be that our cooperation do, basic amenities that I am aware of...they provide portable water, borehole waters for them” (FG#3P1, Monitoring Manager, Male, 42years).

Some IOCs CSR initiative in host communities include the provision of borehole water for consumption since most of the rivers in these areas have been polluted via dumping of oil waste and remnants into marine.

5.2.4. Medical Equipment’s and Health Care

The majority of general hospitals in Nigeria have poor unstructured buildings in poor geographical areas and most health care equipment’s of general hospitals lack modern technology. In sum, Nigeria still faces the problem of poor maintenance in terms of medical health since 1960 from the British colony. It is also evident that the Nigeria’s economy is deteriorating and needs full intervention in the area of health care and medicare assistance. The majority of participants have mentioned that health care deserves full intervention since it is important to the people, and the Nigeria’s governments seem to have neglected the Medicare health sector. Therefore, upgrading the health care facilities are some common initiatives developed by the IOCs in Nigeria.

The study findings reveal that the medical health system in Nigeria deserves all stakeholders’ attention, specifically the governments. Some of the IOCs claim that it is the Nigeria’s governments’ role to focus on the improvement of health centres and procurement of advanced medical equipment. The following excerpt illustrates this concern:

“Well, they [governments] should identify the needs of these people, not only in education.

Maternal mortality is also in the increase in that area, build them good hospitals, and let them

have food (laughs...) have you been to where this oil companies are? Their riverine areas, you just have a small clinic, where a doctor is not even present. The doctor probably comes maybe once a week. There as to be a good hospital there, equipped, to at least combat maternal mortality. There are a lot of people, and drugs to get to these people, example, and the polio drugs to get to these people you have to transport it by sea, and before it gets to them, it takes a number of days. So health wise, there as to be increase of health sector in that area” (FG#2P2, Public Affairs, Female, 47years).

Akpan (2006) argue that most of the oil communities lack good health facilities. This result also show that most of this CSR initiatives are necessary in Nigeria and well accepted by the community, although, the desired need is for a better health facility regarding the general hospital. Some IOCs in Nigeria provide relief material to accident victims of tragic incidents caused by oil spill from pipeline explosion and brake failure of trucks and oil tankers. Others renovate abandoned health clinics in oil communities, still, there are limited doctors and nurses in attendance in most of these hospitals (Frynas, 2005).

This is in line with the study of Godfrey (2006) since the majority of community representative debate on the role of the Nigeria’s governments regarding the attempt to address the oil spill caused by oil carriers and intervention in the health care sector. Findings also show that there is no single insurance policy coverage regarding the habitant of these communities in case of any fire incident or natural disaster, therefore, all individuals residing in this oil producing community are the major risk bearers. Some interviewees talk about the role of IOCs regarding health and provide examples of medical and health care interventions as follows:

“Well, some companies have done better than the others. Have seen a lot of companies engage in medical CSR projects like, mosquito treated nets distribution, to lots of communities that are prone to malaria, I have also seen them take care of individual cases like people that have kidney pay for their hospital bills. People that are even handicapped, help them with cosmetic legs put them back on feet” (P4, Head engineering, Male, 39years).

“...their needs in terms of health as to be met in a way. I mean the oil companies can play more role in that area. Maybe by even bringing more structures, by engaging elm (Pause...) medical officers, by suppling drugs, those are areas that they can come in rather than just giving cash” (FG#2P1, MOE Director, Male, 52years).

Some participants believe that oil companies operating in an environment should provide security since the health care and national security still face limited focus. Excerpt from the interview illustrates:

“...similar companies around, they do elm [...Pause] they also offer scholarships, and elm [...] and they engage in health outreach programs. Yes, these coming year, we are also going to venture into health outreach programs and go beyond transformers procurement and installations. Then, elm, very recently, there was this petroleum product accident at a nearby community, Ubeji, a tanker was going and it fell and it came up in flames. Ordinarily, the company do not have liability for such actions. Because once the truck leaves the depot, we have no liability towards that truck. But because the accident happened within the sphere of our impacted community, we came in, and we monetized relief material to the victims and the community” (P20, Community Liaison Officer, Male, 45years).

Some IOCs claim to venture into health care initiatives and provide a relief for their host communities. According to the majority of participants, CSR in Nigeria should be need based. From one community member perspective, need assessment is a necessary step to know the specific area that oil organization may focus on in terms of supporting their host community on urgent issues. Excerpt in the following interviews quotes:

“So they opted to give us some equipment's, which was what they did, they asked us to write what we needed, we gave them, and they gave us those equipment's! But their second coming was more powerful, so they took up our kitchen, and our kitchen [Laughs...] was just one room, open room with very few, scanty equipment's, but they built it into an ultra-modern kitchen, and it's been quite beneficial to us and even to the community” (P25, Director of Education Principal, Female, 61years).

“A lot of the indigenous companies, even the ILTs, [...a lot of interventions are in the areas of health, education, capacity building, and maybe environment...] so those are the key areas they focus on. However, for us, our interventions are need based, while we have our focus area, but our interventions are also need based. So in events that there is an issue, or there is something going on, economic crisis, or a disaster, we wouldn't say because these doesn't align with our focus areas, we will close our eyes to it, but a lot of organizations focus mainly

on the areas of health, education, capacity building” (P18, CSR Development Manager, Male, 41years).

5.2.5. In Summary on Perceived Knowledge of CSR Initiatives

This theme presents participants’ perceptions regarding CSR initiatives among IOCs in Nigeria. The results show that there are some common CSR initiatives, namely, educational intervention in all areas of education support that come in various forms, as scholarship and teacher training, skill acquisitions and vocational training, tarred roads and major infrastructural development, borehole construction and sponsorship programs. The four main sub-themes are scholarships and schools renovation, vocational training and skill acquisition, infrastructural development and medical equipment’s and health care. On the other hand, the majority of indigenes in some oil community argue that these CSR initiatives of IOCs in Nigeria are repetitive with limited focus on medical equipment’s and health care. The issue of poor medical facility, lack of advanced medical equipment and weak management are controversial debates that faces Nigeria.

Despite the IOCs initiatives aimed to better equip and ameliorate health care, the majority of health departments in most communities in Niger Delta (General Hospital) lack appropriate structure, have limited nurses and scarcity of medical practitioners, poor medical assistance, old equipment and the general hospitals are in poor environment with limited focus on hygiene management. These results corroborate Alabi and Ntukekpo (2012) that call for an intervention of the Nigerian Ministry of Health to restructure their management board and also pay attention to the intensive care units in most of the general hospitals specifically in rural community as mortal and untimely deaths are becoming increasing, specifically, in Niger Delta.

This results also show that due to the poor medical conditions and inefficient health personnel in Nigeria, some IOCs CSR included the provision of mosquito nets to community members to reduce the risk of malaria. Some IOCs also claim that they provide consumables for hospital wards, such as cotton wools, disinfectants, injection syringes and wheel chair for in-patients. Despite most of this praised CSR initiatives of IOCs in Nigeria, such as renovation of a monarch palace and running electricity to some community, community member’s claim that there is no feedback mechanism (e.g. abandoned and unfinished project), therefore, it is evident that there is a lack of deliberateness and development.

These findings support Ackah-Baidoo (2012) in terms of poor oil supply distribution that often result in air pollution, severe damages of major road with pot holes, and absence of leaders for a better alternative in Nigeria. The re-current incidents of oil tankers’ brake failure on express-way is in a way connected to

the poor road management and communities have expectations of all IOC in terms of tarred road maintenance as this may help with addressing issues of untimely death (Idemudia, 2010). In spite of all the CSR initiatives, there is still much to do in terms of a strategic CSR in Nigeria. The next section is a detailed explanation of theme 3 regarding CSR positioning in the Nigeria's oil sector.

5.3. Philanthropy and Systemic Stage of CSR

This theme presents the findings regarding the actual status of IOCs CSR development in the Nigeria's oil sector. The main theme that resonates from the data is divided into three sub-themes: stakeholder management, institutional aspects, and society development and interventions. The majority of participants argue that the stage of CSR in Nigeria is mainly philanthropic, since most of these organizations participate in charitable donation. This study also finds that most of the IOCs focus on community development and their main target is oil regulators, customers and organizations management, nevertheless, they (IOC) claim to fulfil their stakeholders' interest. It is relevant to mention that the CSR positioning of IOC in Nigeria is at an incubator (developing) and early stage, thus, there is still much to do in terms of an obligatory and strategic CSR. In this sense, for an overall understanding regarding the actual stage of IOC's CSR in Nigeria, we present the following excerpts from the interviews with managers:

"Well, I will still put the industry in quite an early stage. Because I think there is still a lot more the companies can do, and some people miss it. Because they want to begin to use CSR strictly as a marketing drive, and then you get carried away, and then you find out that you tell yourself you are doing CSR, but a lot of what you are doing is showcase this, showcase that, position product into this build a turmoil. So there is still a thin line, some people are still using it to market. So that's why we are at the early stage" (P7, Sales Team Manager, Male, 40years).

..."Maybe they are in the infant stage, I don't know. The stage in my mind, we have developed quite well, because almost every year, we try to bring up new initiatives, and we follow them through. As at today, we have more schools that were partnering or doing things for, in the past it used to be just Lagos. But like I said we have some schools in the North that we do" (P6, Network Optimization Manager, Male, 44years).

The results show that despite the philanthropic and voluntary nature of CSR and several initiatives of IOCs in Nigeria, CSR is at an infant and early stage development. This result corroborates the main assertion in the literature that the CSR development of oil organizations in West Africa is still developing (Andrews,

2013). The study shows that the majority of IOCs CSR is carried out annually and some do need assessment to understand stakeholders' demand rather than a CSR project that lack planning and may not correspond with the host communities need.

5.3.1. Stakeholder Management

According to the majority of participants, CSR is essential and a benefit for all the community members and groups, including the oil company. The perceived development of CSR in Nigeria regarding IOCs early stage of "giving back to the society", in other words, a philanthropic CSR and organizations' obligation towards the fulfilling of different stakeholders' interest, thus, indicate a systemic responsibility in view of extant literature (Visser, 2011). Although, some interviewees argue that IOCs CSR project in oil communities lack stakeholders' partnership, e.g. the community groups and oil organizations may not have mutual understanding. This finding is consistent with Frynas (2005) results that most of the CSR of oil companies lack stakeholders' collaboration. Excerpts from the following interviews illustrates this point:

"like I said before, there is need to have a memorandum of understanding in the host community in which you operate, and then when you see yourself as partners in progress, there should be level of understanding among each-other, and when you have to base everything on legal, at times it does not really work, it does not really work, either the community will be suffering or the operators will be suffering. But once there is understanding, like I said, the need to hold a regular meeting among them, it gives a better atmosphere understanding among each-other, so it's not like mandatory that you must do it this way or the host community must do it this way, there must be a rapport between both parties" (P1, Corporate Strategy Manager, Male, 51years).

"they believe that oil companies are not doing enough... that they are oppressive and that some of them play games, by forming alliance with some of members in the community, and they do divide and rule, but it's not representing their interest, they should rather provide facilities that are in the interest of the community, not forming alliance with some that they think are powerful and use it to counter opposition to them, and that was what has led to killings in Ogoni land and so on... and focus on such things" (P2, General Manager, Male, 55years).

According to Idemudia (2012), some ND communities CSR development has its roots from oil community leaders' pressure to increase empowerment and improve on the environment where oil corporations get their sustenance. The present research has found similar results, as the following quotation illustrates:

"Like it still goes back to my first answer, which says just keep trouble away. Some companies, once they are able to take care of the leaders of the community, they are able to take care of some of the youths provide jobs for them, CSR become secondary or non-existence" (P4, Head Engineering, Male, 39years).

“I think its greed that must have led to that. I think its greed, like I term it to be, injustice. Such a company might have some people behind them that within such communities that are kind of collaborating to kind of deprive the larger community of such, which is criminal but under these current dispensation, such communities can actually agitate” (P16, Executive Director, Male, 56years).

“Provide skills for the youths, instead of spending their time fighting, and asking for demands, and if they do not have something to do, they depend solely on the company in that area. They can cater for themselves and are less troublesome. Oil companies provide amenities like health centres and water, and in most cases Government is unable to provide these things, as CSR to host communities” (P2, General Manager, Male, 55years).

Some interviewees mention that oil communities’ leaders in ND make it mandatory for oil managers to participate in some form of CSR projects, since some IOCs are examined to be in a defensive stage. The majority of participants assert that the Nigerian governments have failed in terms of providing adequate amenities for its people such as basic infrastructure. This study finds that communities’ expectations of IOCs is to take up this failed governments’ infrastructure as their CSR. The following excerpts from the interviews show that CSR in oil communities is perceived as a win-win strategy and the Nigeria’s governments also indicate an absence of leadership towards some social development:

“The system of the government make the oil company not work well, we are crying every day that Nigeria is not growing, it boils down to the system of the government, very wrong management, if not Nigeria has the resources to grow. Come back to the state, the state has resources to grow. Come back to what you just said now, there is oil firm, created by the government to manage the oil producing area but they are not doing. Because the same government will take 80 billion from there and leave 20 billion for you. But the same government will tell the whole world tomorrow, say they are giving you this money. Because you are not seeing the money, so the problem lies in the hand of government. If not, Nigeria from the whole world, is the most blessed country. “If we talk about the lack of Job opportunity today, it’s caused by the government, you cannot challenge them, you cannot do anything, that’s the way the government operates” (P21, Assistant Secretary, NUPENG, Male, 53years).

“The stage at which we are now, is not profit driven, our CSR is based on win-win situation, our host community is satisfied, without causing them more harm, we are just like team players, and they see us as friends, as stakeholders, that whatever we make as a company in terms of profit, they have a way of benefitting in it too. So it’s a stage we are, we have develop a number of young ones, who have established their businesses based on the support we have given to them, so, it’s basically a win-win situation” (P1, Corporate Strategy Manager, Male, 51years).

“Yes, some community might need school, some need water, some need light, so you go and hear from them not just do project here and there. So we have many unutilized government project lying waste” (FG1P1, SPDC, Institutional Manager, Male, 51years).

This result show consistency regarding Akpan (2006) findings that CSR is a win-win situation irrespective of the community leaders' pressure that prompt IOCs to take up governments' failed project as their CSR. Some IOC managers talks about the community being as a major stakeholder group and believe that CSR is a way of promoting transparency and accountability (Locket, Moon, & Visser, 2006). The excerpt from the following interview quotes:

“It is uppermost that in carrying out your CSR project, try to be very transparent, because the only thing that will vitiate it is when you not telling them the truth, you might be surprised even about your production figure, they know it because there are community members within your fold, if you are lying to them, especially nowadays of internet, as you are talking to me, they could just pull it up and tell you that you are not telling them the truth. So over the years that we've been carrying out our CSR, we've been very transparent, we've being open, and we've always being engaging, and then in the area we are operating from, you don't need to be told, as soon as you get to those places, you will see our sign posts, you will see water projects, you will see roads, you will see schools, you know and then electricity” (P16, Executive Director, Male, 56years).

Most of the IOCs CSR in Nigeria constitute the support of locals in form of educational training in a better environment, information technology with individual computer, serene library and an advanced adult education. Some representatives of the oil communities argue that the oil organization do not participate in need assessment, rather, they (IOC) send employees at random to go into some community and award money to some white cap chiefs and this approach often neglects the ones whom are really in need of specific assistance. On the other hand, some IOCs claim to carry out a need assessment in order to understand the specific demand of their host community. The following excerpt from an individual interview and a quotation from a focus group discussion, illustrates:

“Before we carry out any program, we tend to sit down and conduct a thorough need assessment. We decide which community we must to go into, it could be anywhere, but be sure there is a need, go in there, conduct a need assessment to really ascertain what exactly they need, in consultation with the people of the community, or all identified stakeholders, then we go ahead with the project plan and implement” (P17, Program Coordinator, Male, 45years).

“What some of them are doing right now is not the right approach. They should try and involve the communities, so they can identify the needs, example, a parent comes to a child and the

child is very hungry, rather than giving the child food, you ask what do you want? Or you just give the child a cloth, you've not solved the problem, he will say thank you but that is not what the child wants at that time. What the child wants is food, if you had asked the child he would have replied, I am hungry and you give him money to eat first before cloths will come. Those scholarship they are doing right now is just eye service, they are not really touching the lives of people because they don't know their needs. So I think that is what they are doing that is not correct which they need to change. They need to hear from the people, from the grassroots. The government does it, one day they will approve 100 schools to be built in and they begin to build. Probably, school is not the problem for the community, it could be water. If you establish a school in that community, how will they go to the school and utilize it? Yes, some community might need school, some need water, some need light, so you go and hear from them not just do project here and there. So we have many unutilized government project lying waste” (FG1P1, SPDC, Institutional Manager, Male, 51years).

According to some interviewees, the IOCs are some of the problems that faces the oil communities in terms of CSR implementation and the wrong approaches such as giving out carrot money to specific community leaders. The study also shows that some IOC managers are the reasons for community agitation since they (IOC) cause a divide and rule system in these oil communities, due to a lack of knowledge on how to implement a proper CSR planning.

5.3.2. Institutional Aspects

This study findings show the participants' concern with the education system in Nigeria that deserves higher intervention, and their perception that the majority of drop out of school children in Nigeria are female. Idemudia (2009) asserts that gender inequality is increasing since the rate of female that complete the education level in Nigeria is lower in comparison to the male figure.

Participants in the present study argue that the major part of IOC's CSR initiatives focus around educational intervention, especially female child education in the Northern part that is highly marginalised. The results show that institutions use their power to stimulate and improve female education, which appears at the top of their list of priority areas. The following excerpts from the interviews illustrates this view:

“Our foundation is intervening in the educational sector. Foremost, we are looking at educating the girl child, there is a staggering statistics of girl child drop out in Africa, and I think that 50% of that figure is ascribed to Nigeria alone. And that's huge! And if we consider the population of Nigeria, which is 180million, and counting, it begins to put in perspective the huge challenge before us. So we are trying to intervene. When we look at look at the population of children that

are in school, it might be around 27 million. One, the number of figure, so 50% of that figure is ascribed to us, so that's huge, so we want to get the girl child to be educated" (P5, Employee, Engineering Coordinator, Male, 46years).

"Education, just going by some, in different schemes under that, either sponsoring a child through school or sponsoring training for teachers, that forms a huge part of what we invest in. then water; providing borehole water to communities that do not have that..." (P10, Investor relations Officer, Female, 43years).

This result shows consistency with NBS (2016) and the Oando Charity Foundation (2013) findings that there is a need to contribute to the Nigeria's education sector, specifically the female child in the Northern part of Nigeria that faces discrimination and an alarming high rate of illiteracy. It is not appropriate to bypass the educational sector since it is the bedrock of the nation, thus, the poor education system and weak institutional structure in Nigeria are some of the underlying reasons that the adoption of school projects have been implemented as IOCs CSR. Excerpt from the following interviews illustrate this point:

"CSR has always been very key for us which is why we have a separate unit that is in charge of that. We have done quite a lot of activities, adopt a school, and more or less take care of everything, refurbished the schools, take care of their expenses, books and all that. Basically, I think, we are on a mid-level (repeat twice) in terms of CSR. Who are the schools that are lacking, are there any hospitals that maybe we can buy equipment for?" (P7, Sales Team Asset Manager, Male, 40years).

"I'm aware we have sponsorship for people indigene student every year, scholarship are been awarded. We also sponsor anti-malaria campaign, by providing mosquito nets. We also sponsor cultural activities to promote Nigerian culture, and also too, we also help in controlling degradation in environment, where we have erosion, we provide support to ensure that the environment are protected" (P8, Human Resource Manager, Male, 47years).

There are several CSR initiatives implemented by IOCs in Nigeria such as education support of local indigenes' children in their host community and some interviewees claim that they focus on teacher trainee and information technology due to the poor development in Nigeria. The study findings show that the majority of oil companies CSR development indicate a charitable stage, namely, philanthropy donations to displaced victims, and an early development in terms of a systemic CSR, which is taking

into consideration oil communities' members interest (customers) and DPR (regulators') obligation to do the right thing. Some IOC managers claim to constantly visit the internally displaced persons that suffers from the Boko Haram explosion (Islamic Terrorist Group), and renovation of some dilapidated school facility in this area which is complex and controversial. An excerpt from the following interview illustrates this point of view:

"The Internally Displaced Persons, the people that are victims of Boko Haram (terrorist group). A lot of companies go there, they try to be visible, they are all heavily branded with their shirts, and their stuff it's obvious that yes, these are the companies coming with this relief aid. So yes, those are the things, make an impact on the environment itself" (P15, Sales Branch Manager, Male, 45years).

The relief aid to people that suffer from displacement surround charitable donations. More-so, the majority of IOCs involvement in institutional CSR such as education intervention are most of the initiatives that focus on philanthropy aspects of CSR, in other words, welfare contribution to their host community. According to Visser (2011) study, the charitable stage of CSR focus on community programmes and philanthropy giving and the main targets are the communities themselves. This study is consistence with Visser (2011) research that some organizations participate in the community activities such as welfare contribution, donation in different forms and most of their interventions focus on giving back to the society, which is an interpretation of a charitable stage (philanthropy). An excerpt from the following interview illustrate this point of view:

..."honestly, the stage we are now is more of a philanthropic activities, donations for charity welfare of underprivileged in community and also to keep them busy, we just ensure don't violate the memorandum of understanding we have with them" (P1, Corporate Manager, Male, 51years).

The present study also shows that youth empowerment in form of a training capability and enhanced learning are paramount to CSR initiatives of IOCs. The majority of IOCs in Nigeria maintain that their organization focus on training of some indigenes and empowerment in terms of providing employment to some underprivileged families. The interpretation of these initiatives of some IOCs in Nigeria infer that CSR is in the charitable and strategic stage. The interviewees present their point of view as follows:

"I will give ourselves 90%. Even those we have trained today, are training, and we have trainers. In those community we have people we give scholarships, and those graduates have equally

helped their siblings too, those we have empowered in terms of solar, and all these things. And there is what we call technical assistance” (P9, Special Project Manager, Male, 57years).

“We are developing because we are bringing new initiatives, what we have not done before into CSR. Like helping the artisan and empowering them, doing training for teachers and empowering them, so, because we have identified that education is actually key to any development in any nation, and the knowledge you actually pass across to children really matter. About teachers, they will be able to pass across the necessary information to our coming up generation, it can't stop from us, it's a continuous process, in that way, we are doing that too, there is an improvement in that place” (P11, Employee, Assistance Investor Officer, Male, 36years).

5.3.3. Social development and Interventions

This present findings show that the majority of IOC in Nigeria support their host community with basic amenities and their ad hoc focuses on the improvement of their host communities through development projects and welfare of the community members and groups with various interventions as employment and capability training. Some interviewees claim that their organizations' availability to meet community demand and ensuring the cleanliness of the oil production environment are part of an improvement towards social developments, and excerpts from the following interviews illustrates this point of view:

...“support to the community, in terms of education, what have you [...Pause] we also are constantly, we are readily available for, to meet them at some of their need. Provision of some jobs, training to enable them employable” (P12, Head Strategy Manager, Male, 40years).

Ensuring that people that you are taking this crude oil from are properly taken care of, you give them good roads, you give them portable water, ensure that there is electricity in their community, and just make them comfortable, in all spheres, as much as you can. Because whatever money you are making, you are actually taking it from them as well” (FG2P2, Public Affairs, Female, 47years).

“Well, I (...Pause) you know because we stay in Lagos. But you read often, people in the Niger Delta, you see a lot of them are sponsored by the oil companies that exist in their community. And they try as much as possible, because most of the things that they do destroy their soil,

the water, so they probably try to repair this water, so they can have good water for the community, I think that's all for now" (FG2P1, MOE Director, Male, 52years).

This study shows that provision of jobs to some local indigenes is one of the CSR initiatives of IOCs in Nigeria, and employment offer to qualified personnel in their respective gas stations are examined as a support to social development. Some interviewee mention that they (IOC) have not been actively involved in CSR, nevertheless, they participate in charity donation. Other participants claim to improve on the wellbeing of their host community through the installation of electric transformers in order to power energy. These initiatives of some IOCs in terms of social development infer that some oil organizations' CSR is at the systemic management stage, and at their core, they (IOC) basically targets the oil regulators and customers. Excerpt from the interview show this point of view:

...“even up to recent times, we have sponsored several, you know, as we speak, we are not actively involved, but earlier this month, we have given donations to different organizations that try to put things together, we do everything we can to keep the environment clean and neat, that one in fact is ongoing. We try not to tolerate the environment being untidy and messy where we have our stations” (P15, Sales Branch Manager, Male, 45years).

...“we procured a 500KVA transformer for our host community, we are in the process of installation, and we have made a contribution of over 2million naira towards the charging fire at Ubeji. “And my company is about 2years in operation in this facility, so we are still young, and mostly when a tank farm is these young, profit is not even there yet. Because we are still trying to break even” (P20, Community Liaison Officer, Male, 45years).

In this context, CSR is examined to be a continuous process of development, thus, the majority of IOCs argue that the CSR position in Nigeria is witnessing significant improvement in areas such as contribution to community development. Some oil community members argue that they are yet to benefit from IOCs CSR since some CSR projects are single time initiatives and are repetitive.

These findings supports Kirat (2015) study that these initiatives of oil organization are often repetitive, namely: scholarship and sponsoring of sports events, rather than improvement on socio-economic problems as the high level of unemployment. Findings show that the unemployment rate in Nigeria is increasing, although, some IOC claim that they take up recruitment of locals as part of their CSR projects.

Isaksson, Kiessling, and Harvey (2014) argue that CSR is a management theory and is far becoming an increasing philosophy associated with business models, and since CSR is related to environmental factors, some IOCs claim to promote the cleanliness of their business environment through preservation measures and ensuring that they (IOC) maintain a tidy environment, such as their individual gas station.

5.3.4. In Summary on Philanthropy and Systemic Stage

In Nigeria, the majority of IOCs CSR initiative is philanthropic, since they (IOC) claim that they give back to the society in one form or the other. Some of this initiatives include educational training and support, award scholarship to pupils, and institutions intervention to improve on the educational system. According to Visser (2011), some organizations CSR policy originate from organizations' business strategy and focus more on their customers and regulators. In the case of Nigeria, most of the IOC focus mainly on the host communities and oil regulators. This study results show that IOCs CSR is at the charitable and systemic stage development.

Some IOC managers argue that CSR is at a win-win level since stakeholders' interest and support to community wellbeing are their main concerns. Whilst others claim that their CSR stems from a business model which aim to reduce environmental degradation that is detriment to health and at the same time attempt to promote minimal risk. Most of the IOCs initiative surround several community interventions as education and training of artisans. Some IOCs donation to their host community is such as installation of electric transformer to power energy. These initiatives infer that most of the IOCs CSR is philanthropic and a systemic responsibility to fulfil social obligations.

This study shows that IOCs CSR in Nigeria is in between the charitable / philanthropic and defensive stage, since some of the IOCs focus on stakeholders' interest, donation to motherless homes, fulfil some governments' regulations and attract employees since ethical business attract ethical people (customers). We find that some of the IOCs social initiatives have a positive impact on the society through development scheme as empowerment and institutional intervention, therefore, some are in the strategic stage. Despite the several IOCs CSR initiatives in Nigeria, some oil communities examine CSR just as a compensation for governments' failed promises, namely: infrastructure development, borehole water for consumption projects, giving charitable donation, in other words, simply philanthropic.

Some other IOCs CSR initiatives, namely: schools and renovation of dilapidated buildings, scholarship support in several forms, and training of artisan, infer, philanthropy. According to Idemudia (2012), Nigeria has one of the worst education system in the world. Thus, some institutions intervention in education includes sponsorship of children from the primary level until the tertiary college. This findings

identify other IOCs CSR, which is systemic, since the idea and method of implementation originates from their organizations' business strategy. Although, CSR of most of the IOCs is mainly at the charitable stage since they often donate to motherless home and general hospitals. Nevertheless, the majority of communities and IOCs, still examine that CSR is at a developing and early stage in Nigeria.

5.4. Perceptions of Opportunities of CSR

This theme intention is to analyse the main perceptions of opportunities with regard to CSR in indigenous Nigerian oil companies that comprises one of the main objectives of the thesis. In terms of the advantages that comes with having CSR in Nigeria, there are three sub-themes that resonates from data, namely: better environment to operate, improved corporate image, and favourable relations with the community and governments. Some of this study interviewees mention that the benefits of CSR implementations in Nigeria are far reaching and enormous, an excerpt in the following interview illustrate this point of view:

“I think the benefits are far reaching, because particularly, if you contribute actively to where there is an identifiable gap within the community which you operate and you do what you can to do to bridge that gap, by being a member of that community you stand to benefit from that as well. Then it also does help the bottom line, certain individuals are swayed by the CSR initiatives of certain organizations in order to patronize them or not. Yes, I think as a mission, we are still getting there, and not quite, but we are getting there” (P10, Investor Relations Officer, Female, 43years).

5.4.1. Better Environment to Operate

Some IOCs benefit from doing CSR in Nigeria, as they profit from productivity and increase in margin earnings. The majority of participants argue that having a better environment to operate is an enormous advantage for any corporation, especially for the oil sector since it creates a long-term development for shareholders and impact positively on the business environment. The excerpt in the following interview shows this point:

“Margin protection. We are able to guarantee that our gross margin earnings will be protected, in the short, medium and I dare say in the long-term. Because we don't have threats from host community and any other threats from interest groups. In another way, it's a revenue generation. The customer associate with what we are doing, they identify with, and by so doing we have continuous patronage” (P5, Engineering Department Coordinator, Male, 46years).

According to Frynas (2012), Niger Delta has one of the worst business environment, with a high level of poverty, decaying infrastructures, unstructured transportation system and poor environmental policy, and these socio-economic problems may be a hindrance to having an efficient productivity. This findings show that IOCs may operate in a better environment when they improve on the business environment through social development and contribution to the welfare of the oil communities via CSR projects. Thus, a gross margin protection in the long-term is one of the obvious benefit of having CSR in Nigeria, and one of the interviewees note that having a mutual understanding with the community people produces a better relationship and this gives the oil organization a conducive environment to operate. The excerpt in the interview illustrate this point of view and quotes:

“If the host community you establish an objective for them and there is a memorandum of understanding between both parties, how you have to operate in their environment, it gives you a very conducive atmosphere to operate, and there is a complete loyalty among each person, it guarantees safety of your operation, and then you stand the chances of increased productivity, there will be no interference in your operation, you will be sure that once there is a conducive atmosphere, you will be able at the end of the year, declare a very good profit, and also find a way to plug it back into the community under which you operate. Which is very, very key, so the advantages are enormous” (P1, Corporate Strategy Manager, Male, 51years).

The majority of participants argue that customers often desire to associate with a responsible organization, since social responsibility is a crucial factor, specifically in the oil production community that require daily cleanliness and minimal risk. Findings suggest that IOCs that practice active CSR have witnessed a continuous customer patronage that result in an increase in revenue generation. The following excerpt illustrates:

“...profitably in the environment when you are doing the CSR. You also develop, how do I call it? Better relationship with the environment, and so you are able to curb losses, in terms of maybe destruction, theft and all that. You might do CSR, yes, they know. You care for them, and they able to protect your facilities, they are support whenever they can support, and I think those are some of the advantages you can get from CSR” (P6, Network Optimization Manager, Male, 44years).

Other advantages that comes with CSR in Nigeria, specifically among oil organizations is the increase in profitability and an attractive business that produces a smooth business investment. On the one hand, the local community often benefit from CSR namely: development, career building capacity, women empowerment, manpower and youth training. On the other hand, this positive impact on community development attracts business and ethical people which generates income for the oil organization, through word-of-mouth. Extracts from the interviews illustrate this point of view as follows:

“Obviously, if you have a firmly community, it makes business smooth, considering the fact, it makes you attractive. What that also does is, that, for instance, a case in point we do a lot of shipping and movement of cargo to our tank farm. In those areas, it just eases operations and make it efficient. They remember that oh, some months ago, you did something for them, so nobody is going to come, even though you still have to take certain responsibility. By and large it just makes operations seem and smooth. Another thing which I also figured, is that elm, somehow, you will also be able to get proper reservation. Once you are in their good books, you will also get the information that is useful to you, your organization” (P12, Head Strategy Manager, Male, 40years).

This findings corroborate Ite’s claim that one of the positive impact of CSR in Nigeria is a better environment to operate and a good relationship with the community which in turn may reduce agitation (Ite, 2004). Besides increase in organization’s profitability, the oil facilities also witness a safe surrounding and less interference from restive youth. It is also clear that CSR in Nigeria is important since it may promote an enabling environment and reduce market risk in terms of foreign investment. Furthermore, findings also reveal that besides increase in productivity, protection and stakeholder relation, sustainability is another advantage of having CSR in the indigenous Nigeria oil sector. A manager stresses the importance of sustainability in the following terms:

“The thing is when you do CSR, it’s... (Pause) how do I explain this? The better the environment you are in, the better for your business. So, and then, basically, sustainability as well. Because, if we are looking at more intrusive operations aspect of oil and gas, it’s quite intrusive to the immediate environment, and if you continue to depict that and you don’t ensure that you are taking care of the environment and, to make sure that it’s better than you met it, one day you will probably have no business. Human beings live around there, this are human beings that live there. You never know how it will come back to you eventually if you know that your trucks

are spoiling in the roads and you are not fixing it, or your production is spoiling the air and you are not help cleaning it up and keep preserving. As the more industrialized you begin to get, it begins to increase the impact on the environment. You find out that the people that need to, outside your staff, you might be producing products that people around you need to consume, so if you are killing them, you are killing your customers. So the advantage is really that if you don't sustain your environment, then your business will even eventually come broken, so one day you will no longer be able to sustain your business" (P7, Sales Team Manager, Male, 40years).

The findings show that IOCs benefit from having a sustainable environment since the oil communities desire for a mutual understanding between both parties, and the understanding that the oil managers themselves are being sensitive to the environment. Some IOCs are not mindful to the production sites, specifically the oil creek, subdue as negligence in terms of the oil spill and dumping of oil waste into the rivers that may endanger the marine species. The excerpts from the following interviews illustrates:

"Because of the nature of operations of the oil firms, maintain high safety standard, secondly, avoid spillages" (P19, Depot Manager Office Assistance, Male, 43years).

"I give an instance, if you have a tank farm like we do in the oil producing community, because of the volatility of that environment, you have to go along with the host community, to see what you can do for them, by way of making a contribution to their development, so you are kind of more or less forced into it, to create enabling environment for your operation. But a company that has no tank farm there, maybe operating in a place like Lagos, it is a big city, it's difficult to point to see what you can do to that environment, so that is just the situation" (P3, Chief Financial Officer, Male, 58years).

"There are some environment where you have really serious concentration of petroleum products, because you might not even be smelling it, you might not know what impact is having on you, so you are not really bothered about trying to get some compensation for it. A lot of us are not socially aware of what the impact is really is, some have bigger problems, they are thinking of how am I going to eat today, how am I going to get shelter over my head, before they start thinking of how am I going to fight these big oil companies, and nothing is going to come from it. I think is its both on the regulatory and political end. And also, even abroad,

people will begin to write petitions, and sue companies, and the judicial system will come and something will at-least done in a short time..." (P7, Sales Team Manager, Male, 40years).

Lompo and Trani (2013) sustain that CSR is an essential factor for enabling environmental protection. These findings also show the emphasis on having a better environment and highlight that the more an oil organization practice authentic CSR, the better the outcome that may impact on the society at large.

5.4.2. Improved Corporate Image

This study findings show that a good corporate image is essential for the growth development of any organization. Some IOCs claim to benefit from having CSR implementation since CSR is an avenue to have a good reputation in the society. Furthermore, some interviewees mention that in order to have a safe environment to operate, there is a need to impact on having a good relationship with the community people. Participants also assert that, and the IOCs practicing active CSR receive a tax rebate from governments, which is another advantage of having CSR in Nigeria. The excerpts in the following interviews capture this point:

"So organizations that want to protect their image as much as possible, so they are going beyond just seeing that they are right with society at every point in time, so that is helping to increase their involvement with CSR" (P10, Employee, Investor Relations Officer, Female, 43years).

"...maybe it has to do with taxes, when it has to do with taxes, Nigeria, some company can pump money into it, just for them to get some tax redemptions. Then because of harmonious working relationship within the community, to just try to keep community restiveness away from them" (P4, Head Engineering, Male, 39years).

"CSR is not something that is hidden, the more your company indulge in, elm... such responsibility, the more your company is recognized" (P14, Operations Division Manager, Male, 43years).

"Overtime, companies that make effort with CSR are perceived very favourable in the eyes of their customers, some of them even become as heroes, and all that". I personally believe, there is a principle of seed time and harvest, when you help people out, that have no way of giving back to you, in a way, it just comes back to you, in multiplied form, you just find it comes back to you. I talked about company do it for image, and do it from the heart" (P15, Sales Branch Manager, Male, 45years).

"The advantage of doing CSR, you get more publicity. More people get to know your organization and you can sell your product more, the feasibility of your product, you will able to sell more" (P11, Assistant Investor Officer, Male, 36years).

The participants mention that a genuine CSR may gain recognition and acceptability amongst host community and also government's good book such as a tax redemption and increase in awareness. Some IOCs believe that CSR is an opportunity to reap a better harvest from their host community, such as an increase in productivity. It is relevant to also mention that Nigeria is witnessing some alarming issues in terms of security and widespread havoc that most likely may cause harm to the entire nation, most especially in oil producing communities that faces threat from agitated groups (Evuleocha, 2005). The extracts from the following interviews show that other advantages of having CSR is facility protection and security:

"Benefit for the organization like I mentioned, is security of company, security of the staff and employees of the company" (P14, Operations Division Manager, Male, 43years).

"So if you are running short of time, maybe due to some exigencies beyond your control, for instances you base your budget on what you are to produce, for instances at a time we set out some milestones of what we were to do, but the youth in the Niger Delta, they cut off the pipeline, and when you are met with such deadline, there is nothing you can do, what to do is to now liaise with such community accredited contact men, to say, see what is happening, you are not making things up, is there for all as sundry to see, and is well reported both in the electronic media and in the phreak media (i.e. newspapers) when they see that, they could just pull it up and tell you that you are not telling them the truth, and that would be a source of fracas, that might even lead to peoples death" (P16, Executive Director, Male, 56years).

This study shows that there is still an ongoing conflict in oil producing communities in Nigeria, like other researchers have well documented (Akpan, 2006; Idemudia, 2010). Interviewees provide accounts of kidnapping as an example of violence facing IOCs. The ethnic strife and division among brotherhood in ND have led to the kidnap of some oil expatriates, closure of oil facility and pipeline vandalism that has incurred high cost to the oil company's portfolio. In essence, due to an efficient enforcement of some organizations' CSR policy, one advantage of CSR is having less hostility. In terms of the oil community, CSR is an advantage for raising less alarm from aggressive militants, relentless riot and campaign towards Oil Company and governments that have resulted in displacement of many people. The excerpt in the following interview illustrate this point of view:

“If the host community is not amenable to peaceful conditions, there are some host communities that they drive away investors because of their conduct and practices. So one key indicator of a company engaging in CSR is, that the community...the environment is not volatile, it is peaceful. CSR can still work. But CSR flourishes when there is positive peace. When there are conditions that seem that there is enduring or sustainable peace, good relationship between the community executive, and the community folks and company staff” (P20, Community Liaison Officer, Male, 45years).

This study findings show that limited interference from a hostile community and less violent riots from restive youth in oil producing community are some of the opportunities of having CSR in Nigeria. The re-occurrence regarding hostile demonstration from militant group in the Niger Delta is a major hindrance to an effective CSR, which corroborates Eweje (2006) findings that Nigeria needs a re-structure in terms of its regulatory policy in ND.

According to Ikelegbe (2006); Yeeles and Akporiaye (2016), this ongoing conflict in ND is strongly linked to a weak governance and may be some indicators for a limited investment in Niger Delta, thus, the oil communities faces stagnant growth and poor development. More-so, the issue of militancy and ongoing explosions in ND are major problems that deserves attention from the federal governments of Nigeria.

5.4.3. Favourable Relations with the Community and the Government

The opportunity and benefits of having CSR implementation is that it can promote better relationships between IOCs and relevant stakeholders (namely community members and groups) making them less hostile and aggressive. The good intention is to pacify relationships with the communities, but the means to achieve those ends are highly questionable in terms of business ethics, thus, this is an example of a perverse use of CSR. Participants argue that benefits of having CSR implementation are enormous and the excerpts in the following interviews illustrate this point of view:

“The benefits are enormous. One, you have peace in the environment. The relationship between the company and the environment is heightened. And beyond, both the company and community are satisfied. There is that satisfaction that emanates that leads to good relations” (P9, Special Project Manager, Male, 57years).

“Also goodwill, recognition and acceptance” (P17, Program Coordinator, Male, 45years).

“So one of the advantages, it brings about goodwill” (P18, CSR development manager, Male, 41years).

“It gives the company a good image...build a friendship, it makes you more friendly with your host communities” (P19, Depot Manager Office Assistance, Male, 43years).

Interviewee's mentions that having CSR is an advantage to the oil organization since it brings goodwill, and a favourable satisfaction to respective customers and the society may bring good relationship in the long-run. The stakeholder target of most of the IOCs are the communities and oil regulators, specifically government's agencies. It is relevant that IOCs have a better understanding with the communities as one interviewee mentioned that through establishment of the MOU, both parties have chances to benefit from loyalty. Participants also mention that CSR bridges the gap that exists between the governments and the community members and groups. Excerpts from the following interviews illustrates this point of view:

“CSR has a lot of advantages, in the first place, if the host community you establish an objective for them and there is a memorandum of understanding between both parties, how you have to operate in their environment, it gives you a very conducive atmosphere to operate, and there is a complete loyalty among each person, uhm (...Pauses), it guarantees safety of your operation, and then you stand the chances of increased productivity, there will be no interference in your operation, you will be sure that once there is a conducive atmosphere, you will be able at the end of the year, declare a very good profit” (P1, Corporate Manager, Male, 51years).

“So CSR bridges the gap between the government and the people, there are things that the governments will not be able do, but which the organizations who actually work within that environment can see the need and take the lead and provide action to solve some of those challenges” (P4,

“carrying out CSR project support the host community and is not at variance with their profit objective, in fact it will enhance it, because it will generate goodwill, and it will enable them to operate without hindrance in those communities” (P2,

I will say one, good community relations, good corporate image, you understand, also, I will say it creates that kind of acceptability among the host community” (P3,

According to Visser and Tolhurst (2017), there has been an absence of leadership in most of the oil communities, which leaves Niger Delta in a devastating state. The Niger Delta is the state responsible for producing oil and enabling Nigeria has sustenance since the governments and its agencies rely solely on the substantial revenue that comes from crude, yet, these oil producing communities are one of the poorest region in Nigeria (Idemudia, 2012). The majority of participants and IOCs argue that increase in CSR awareness has brought about significant changes in these oil communities, therefore, one of the

advantages of having CSR is a better relationship between stakeholders (the IOCs, the communities representatives and governments agencies as the DPR) and the IOCs benefit from the acceptability measure in the oil communities in which they operate. The Niger Delta is also witnessing a less restive society and minimal explosion since the last decades (Frynas, 2012).

5.4.4 In Summary on Perceptions of Opportunities of CSR

The majority of IOCs mention that the benefits of having CSR implementation in Nigeria are enormous and bridging the gap between the governments and the people being one of them. Participants claim that whilst having CSR, they have a better environment to operate and a less agitated community groups and militancy disturbances. Findings also show that the more CSR initiatives that is implemented in the oil communities, the better production and efficient business, since the most community representative are aware of the implication of an ethical business organization in the business environment.

Another advantage of IOCs CSR implementation is an increase in productivity, since customers often associate with a responsible organization. Other interviewees argue that there is an increase in awareness of their (IOC) organizations' image through the promotion of doing CSR. Participants note that an improved corporate image brings goodwill to the organization and also to the society at large. Nonetheless, gross margin protection is one of the long-term benefits of having an active CSR strategy. Some IOCs have hit margin and witness a robust increase in the level of their profitability.

In summary, participants and the IOCs benefit from improved development through community relations. One identified advantages of IOCs CSR is the favourable relationships with the oil communities and governments representatives. Participants argue that oil organizations that participate in active and genuine CSR are in the governments' good book, gain recognition and may benefit from a tax rebate, in other words, redemption. The next section is a detailed explanation of theme 5, the perceived obstacle to CSR implementation in Nigeria.

5.5. Perceived Obstacles to CSR Implementation

In spite of the several opportunities that comes with having CSR in Nigeria, it is possible to identify barriers to CSR implementation. Theme 5 discusses the main findings regarding the sub-themes that resonates from data, namely: corruption, weak - governance, government bureaucracy, lack of strategy and policy articulation and lack of community buying and needs assessment.

5.5.1. Corruption

The majority of participants argue that corruption in all places, among top government's officials and oil regulatory board in Nigeria is one of the major obstacles to successful CSR implementation in the Nigeria's Oil Sector. Corruption entails different dimensions, such as, theft among state government's officials.

Excerpts in the following interviews illustrate this point of view:

"As you are aware, there is so much corruption in government, and therefore, when money is budgeted for these government commissions, not much is done, they share it by leaders, government oversight functions over those agencies" (P2, General Manager, Male, 55years).

"The reasons are not farfetched, and is corruption. Corruption in high places! And what would I say? Undue (Pause...) collaboration with oil companies, you know, to invade taxes, to repatriate profit while not being mindful of the operating environment. So those are the major cause" (FG2P1, MOE Director, Male, 52years).

"We are talking of corruption today. What is killing our policy is corruption" (P9, Special Project Manager, Male, 57years).

Corruption also appears in the form of mismanagement of state funds among oil managers and corrupt community leaders that supports illegal cash payment from specific oil organization to secure their facility. The excerpts in the following individual interviews shows this view:

"Well, corruption, and just people not carrying it through to your very intention. Sometimes, where there is likelihood, of people not carrying that initiative to that latter, not just your people from the organizations, just have to liaise particularly with agencies, then you worry about losing the spirit behind it" (P10, Employee, Investor Relations Officer, Female, 43years).

"but the impact is not felt because of the corruption outside the company, in that case you won't put it on the company, the company has performed, they have given money, maybe that is why some companies prefer to do things themselves, the inner workings, you don't know, instead of giving somebody else money to work, they don't want to hear stories of how they gave the money and nothing happened" (P15, Sales Branch Manager, Male, 45years).

This study corroborate Frynas and Mellahi (2003) that giving money to community leaders to implement CSR without appropriate planning promotes corruption rather than encourage transparency, which seems to be frequent according to the study participants, as the following excerpt illustrates:

“If the issue of greed avariciousness is not handled properly, there are bound to be crisis. And that is why I stated clearly, that what should be uppermost in peoples mind in carrying out Corporate Social Responsibility, should be integrity, transparency. But once you carry out your activities devoid of such cardinal principle, then there are bound to be crisis” (P16, Executive Director, Male, 56years).

Therefore, most of CSR initiatives on several occasions do not reach the final beneficiary. A community leader refers to corruption in the following terms:

“The only way, first and foremost is for corruption now a cancan worm in marrow of the leaders, we need to address the issue of corruption. Their greediness for them to dump it. So we need enough enlightenment to show enough contentment” (FG4P1, Community leader, Male, 59years).

“Unfortunately it is bad leadership and management that brings about this negative comments. Because I know about countries that have oil and things are better than Nigeria, so ours should also be a blessing if we have good leaders to harness the God-given wealth. God did not give us oil to kill ourselves, he gave us oil to better our resources, to better our lives. Greed, selfishness, all this wahala we are facing today root in politics because of the oil money, so like a free money, apart from the initial investment, drilling where the oil is, and the rest is just out, out, out, until infinity” (FG1P1,

This findings support Idemudia (2012) and Obi (2014) that corruption in Nigeria is a common and increasing problem. Some participants associate corruption with greedy top leaders and representatives in the host communities in order to explain some barriers to effective CSR implementation in Nigeria. A community representative presents his point of view as follows:

“I think one, greed. From the part of our own leaders, because we must face reality. The Niger Delta leaders they show so much greed. Yes, even if I say oil companies are not doing their work, but the government to whom they pay royalties to, or to whom the Oil Companies pay tax to, they also share this dividend to our own local government. Where the Oil Companies have failed, our governments are supposed to compliment, they are supposed to show their own presence. And those in the government they are our people, our indigenes, they have also

failed us due to greed associated with corruption” (FG4P3, Community representative, Male, 47years).

Results show that oil communities' greed can sometimes result in demanding excessive projects from IOCs, as emphasized by an executive director. He claims that expectations from oil organizations are “heaven and earth, if you don't have it, you can't give it”, in other words, greed. The following excerpt show this view:

“This issue of CSR is all about money. When the community demand heaven and earth, if you don't have it, you can't give it. You can only give what you have. So the most constant there is cost” (P19, Depot Manager Office Assistance, Male, 43years).

Previous studies have emphasized greed and corruption as major issues negatively affecting the country since the regime of democratic ruling in Nigeria, and consequently impacting on CSR implementation (Visser & Tolhurst, 2017).

According to Idemudia (2009) leadership greed in Nigeria often leads to conflict and ethnic violence, specifically in oil communities (ND), which in turn end up jeopardizing CSR initiatives. It is relevant to mention that some family members in Warri, Niger Delta have killed each - other (seven brothers) in the process of sharing crude oil money. The following interviews excerpts illustrate this point of view:

“Greed! “If the community in question are not satisfied with what you are going to provide, it will result to conflict, and when it comes to that, there is always a challenge, so greed” (P14, Operations Division Manager, Male, 43years).

“I think its greed that must have led to that”! “I think its greed, like I term it to be, injustice. Such a company might have some people behind them that within such communities that are kind of collaborating to kind of deprive the larger community of such, which is criminal but under these current dispensation, such communities can actually agitate” (P16, Executive Director, Male, 56years).

Some executives of IOC lack the knowledge about the impact of CSR, and show absence in terms of the idea of supporting an active CSR implementation through adequate capital funding of social projects. The following participants claim having limited funds to invest in CSR:

“Generally you know, when in the business climates is tough, self-preservation is the first law of nature, you will not think of going for CSR, that is one major hindrance, when you don’t have enough liquid, not enough funds” (P3, Chief Financial Officer, Male, 58years).

“...there are companies that are even struggling to survive, they can’t even sustain themselves as a company so they can’t even think of sustaining anybody else, their budget is hardly enough, that is the reason, they can’t even think about it” (P15, Sales Branch Manager, Male, 45years).

5.5.2. Weak Governance

The deteriorating economy, namely the drop in oil revenue prices, the volatility of the Nigerian market, the increase in government’s royalties (tax) and recession have aggravated corruption. Some participants blame the absence of leaders regarding a weak regulatory policy and incompetent oil regulatory body for such increase in the level of corruption. In other words, the regulatory body and policy demonstrate a poor governance structure and incapability to govern the nation. Thus, some participants suggest that the weak regulatory policy in Nigeria is a hindrance to effective CSR implementation among IOCs, calling for the need to stress good governance towards a re-structuring of the Nigeria’s oil department and its regulators. The following excerpt illustrates this line of argument:

“There is no act, there is no regulations, so you are doing it, is like free giving, sometimes if you have an organizational head, who actually want to create an impact, you could actually see them more CSR conscious, but if you have somebody who is on the hem of affairs, who feels have settled the head of the community you will see that CSR will be lip service, you will just find it on the website of the company, not just they actually engage in doing it. I think some oil company CSR is just lip service, they just structure it in a partnership way, since the government is now a bit serious about taxes” (P4, Head Engineering, Male, 39years).

This is in line with Visser and Tolhurst (2017) study that finds a poor statutory law in terms of a weak enforcement on environmental accountability, specifically in the Nigeria’s oil sector. As the engineer above argued some oil organizations, CSR is simply a lip service and the initiative can only be rooted from a good conscience and a personality that reflects credibility.

5.5.3. Government Bureaucracy

Restrictive and bureaucratic government’s policy regarding CSR implementation in Nigeria, prevents IOCs from having an efficient CSR strategy. Still, the majority of oil communities leader have high expectations

from IOC manager in terms of a quota to some local indigenes whilst the involvement of oil community in social initiative planning is far-fetched. Excerpt from the following interview illustrates this point of view:

“...it’s probably government bureaucracy”. Because in some cases you may need to seek approval from government, and if this don’t come to you on time, it affects project timeline and innovation period. And, also if you don’t have the right set of people, because this kind of CSR, you need to have people who are committed to some projects, because CSR can take you to any length, anywhere” (P17, Program Coordinator, Male, 45years).

The government, their policies (You must follow due diligence” (P9, Special Project Manager, Male, 57years).

According to participants, in order to do CSR, IOCs in Nigeria have to go through government’s institutional representatives and community liaison offices, which is often time consuming.

5.5.4 Lack of Strategy and Policy Articulation

Besides the rigorous government’s policy in terms of oil, participants claim that policy articulation in IOC is a significant factor, and findings that lack of a strategic CSR planning is a major barrier to having an effective CSR implementation. In this sense, a strategic policy articulation regarding CSR implementation in the oil organization shows the importance of shareholders’ value and synergy in the decision making process. Excerpt in the following interview illustrates this point of view:

“I will say, strategy. Policy articulation. Those two are major barriers. Where the board does not have a policy, or have a strategy in driving that policy, could be a major, major barrier...I will say its dead on arrival. The reason is that, it’s not the employee that articulate a CSR direction, like I said and used our own case, it’s from the board. Where the board does not buy into it or see the relevance of it, there is nothing the employee can do” (P5, Engineering Department Coordinator, Male, 46years).

The majority of participants argue that the management board is the primary force that may drive CSR and if the board of directors do not see the need for a strategic CSR policy, rather than an altruistic culture out of a humanitarian act, then the initiative is dead on arrival.

5.5.5. Lack of Community Buying and Needs Assessment

This study finds that another obstacle to CSR implementation in Nigeria is the lack of a community buying and needs assessment specifically in oil producing community. Some indigene members argue that without the appropriation of a needs assessment, there is a possibility that IOCs CSR may continue to be a waste of time and state commissions that intend to address ND urgency and pressing issues of oil community people may be far-fetching.

Findings show that in order to have a successful CSR and better outcome, it is crucial that an organization carry out a needs assessment. One of the advantages of a needs assessment is that any specific social project may fulfil its objective and also have a positive impact on the business and the society that actually deserve this specific initiative.

“Um... I don't know if they actually did community sensitization and then need assessment to assess this people's need. So I think where they might not be getting the kind of elm, hype or publicity that they getting is maybe they didn't do a needs assessment or they just come up to say we want to do scholarship, and the community say okay, because they are not part of the decision. If they can borrow a lead from the foundation level, or if they don't do the foundation at full blown, they can get some experts e.g. NGOs, work with this community to identify their needs. And I am sure if they implement their project CSR through the needs of the people, they will get more publicity, I didn't even know they were doing something, if they identify the needs of those people, because once you identify someone's need, you will see that the person just want to sing your song anywhere, any day. Because that's what is pressing at that point, and you have come to alleviate that part or that trouble or that problem they are having. So I think maybe they should try that” (FG1P4, GMOU Facilitator, Male, 46years).

“The company has to identify where the community has a need and they have to go in for that need and solve it. Just a way of giving back has he has said, just identifying that particular need and helping the community to develop, that's all” (FG2P2, Permanent Secretary, 47years, Female).

This results corroborate Ikelegbe's claim that it is necessary to have a needs assessment strategy before embarking on any CSR project (Ikelegbe, 2006). According to some participants, it is essential to have a representative in the host communities in form of a middle man to communicate specific CSR objectives to the elders in those oil communities. Such person would be someone with a better understanding of

the language and other specificities of the community. Besides that, it is important that the community people are given the opportunity to examine organizations' willingness regarding the social development. The following excerpt illustrates this:

“...But apart from that, the selection of the projects, and the way they select the projects, there are no needs assessment... So what they do is they just pick any of the adopted schools and say, we want to paint that school and also build and equip an ICT centre that is just their target. It has caused a lot of problems like for example other people in the public schools want to move to the adopted schools. They should also be thinking about income generating projects like fish farms for members of the community, bakeries, poultries and all that. So at some point when funding drops, this community can also get funding from those areas and continue their model. So it is not as if when the oil company leaves the model die, when they leave the model continues so we strongly advice that they should also be thinking towards that line for sustainability sake” (FG1P2, Sustainable Development Adviser, Female, 44years).

In addition, some IOC in Nigeria claim that they are yet to procure having the support of the community in terms of an efficient CSR implementation, since their aim regarding a sustainable development may encounter failures. According to some participants, the lack of a community buying is due to the absence of stakeholder's partnership, and therefore examined an obstacle that the majority of IOC in Nigeria face as this often causes project incompleteness in oil communities. It is of utmost importance for IOCs to have the full support of their host community for an effective CSR outcome. Excerpts from the interviews and quotation from a focus group illustrate this as follows:

“When you don't have buying from the people and community, you need the support, you can't just go into a community”. Even with us, we can't just go and renovate a school, we need to liaise with the state universal basic education board, local government education authority, and even the community leaders in that society where that school is located, and let them know this is what we are coming to do in the school, we need their support! Because it is subject to, especially when it is something tangible, physical structure, subject to vandalism, if you don't have their buying and all that, the key thing is having the community support” (P13, Employee, Operations Coordinator, Female, 38years).

“...let me add something, we should understand that this community people have their own way of doing things. They have their own lifestyle, they know what they want, and you take it up from the community, you will be surprised that community people will not go there. So when you want to do a project in the community, you need to work with those community people, you must work with them because if you don't work with them, they see the project lye as your own project, they don't see it as their project so you have to keep them first. They have to decide how the project looks like, they have to decide where the project will be, they have to decide a lot of things, and yes you give the standard of what you want but let them decide especially the location of the project. Also safety issues” (FG1P3, CFO, Male, 41years).

The majority of IOCs in Nigeria claim to do CSR and participate in social activities annually. On the contrary, some of the oil communities argue that most of the IOCs in Nigeria do not engage in genuine CSR, whilst some do CSR annually and fail to complete the projects (Frynas, 2012). This findings corroborate extant literature since some IOCs CSR implementation fail due to lack of community buying and leaders' personal greed (Akpan, 2006; Idemudia, 2012).

According to Frynas (2005) limited completion of CSR projects and abandoned facilities in most of these oil communities is due to lack of stakeholder partnership (IOCs and community leaders' agreement). In this sense, most of the oil community members claim an absence of CSR sustainability and lack of a stakeholder partnership, in other words, continuous stakeholders' dialogue. On the other hand, some IOCs argue that they face a hostile community during implementation and facility sabotage that often causes a hindrance to efficient CSR outcome.

5.5.6. In Summary on Perceptions of Obstacles to CSR

Despite the several advantages whilst having CSR in the Nigeria's oil sector, there are also obstacles that may prevent an effective CSR implementation. One of the advantages of having CSR in Nigeria is that the oil organization benefits from the community relations that produces a better environment, less hostility and a peaceful operation through the Memorandum of Understanding (MOU).

Findings show that the major barriers to a successful CSR implementation in Nigeria can be summarized as follows: leadership greed, bribery and corruption, inadequate resource funding, government's bureaucracy, weak governance and enforcement policy of oil regulators, and lack of top manager's knowledge in terms of having a strategic CSR policy and articulation.

Findings of this study also reveal that lack of a community buying is another major barrier since some IOCs lack stakeholder support from greedy host community leaders. From the perspective of some IOCs, the community leader and members show greed and often demand excessive community projects and rapid urgency that lack sensitivity. This obstacle to CSR roots from the lack of a stakeholder partnership in decision-making process. Community representatives argue that they do not feel a sense of belonging regarding IOCs CSR projects.

In Nigeria, the majority of oil producing communities faces a decaying environment due to negligence of oil regulators and continuous oil spill and gas blazing around oil refinery areas, which may be a contribution to global warming. The absence of leadership in terms of the controversial environmental preservation in oil communities deserves governments' full attention. These results are in line with Eweje (2006) that calls for a continuous stakeholder dialogue and openness between IOCs and their host communities since it may create a less restive society and support an enabling environment.

5.6. Perceived Stakeholders of IOC

The main intention of theme 6 is to uncover IOCs knowledge on their stakeholders. It is divided into five sub-themes, aimed at covering the main parties that may influence and be influenced by IOCs businesses and CSR from the participants' perspective. The present study shows that IOCs have obligations towards the internal and external stakeholders, namely: shareholder as operators, their staff members also known as employees, the host community as a whole where oil organization has their business activities and the customers whom are the final beneficiaries of IOCs CSR in Nigeria. Nigeria's government representatives, oil regulators agent, suppliers as petroleum product chain distributors, and security police officers to ensure the safety of oil facilities in cases of militancy and ethnic demonstration are also part of the group. The following excerpt shows participants' awareness of the diversity of individuals and groups, both internal and external that comprise the IOCs stakeholders:

“...for me, the stakeholders will include the shareholders, the staff, the government, your customers and your operating community, they are all stakeholders, one way or the other you affect or influence them” (P3, Chief Financial Officer, Male, 58years).

As previously stated by Freeman (1984), shareholders are merely one among many stakeholders of an organization, and therefore organizational success implies paying attention to all entities falling under the shareholder umbrella. In the same vein, Mitchell et al. (1997) and Park, Chidlow, and Choi (2014) argue that any individual who may affect an organizations' purpose or may be affected by the success or failure

of the company's objective belong to the umbrella of stakeholders. Excerpt from the following interview illustrates this:

“So basically, we have the regulatory stakeholders to the [DPMC] the regulatory stakeholders go from the Department of Petroleum Resources (DPR). These are the major stakeholders”
(P7, Employee, Sales team asset management, Male, 40years).

Another participant argues that all stakeholders should have a voice in the oil organizations' decisions since they influence on their daily activity as well as make a positive contribution to the development of the specific organization:

“Well, “the individuals that are involved in the day to day running, affairs of the specific company, are people we see as stakeholders, as far as I'm concerned, these stakeholders should have impact, they should have voice, as far as effective running of such organization is involved”. The employees are stakeholders, the board members are stakeholders. So these are people that at least you see on a daily basis they have one or two contributions to make as regard the progress of such a company” (P14, Operations division manager, Male, 43years).

These results indicate that a stakeholder is anyone that is most likely impacted by an organizations activity, whether in a positive or negative way. The excerpt in the following interview illustrates this point of view:

“...the concept of stakeholder, involves every person that is impacted by our activities. The company staff are stakeholders. The community executives are stakeholders. The community residence, who are perhaps domicile here and not from here are also stakeholders. The customers that come here to buy product, they are stakeholders. The union people that are in charge of trucks, they are all stakeholders. So that reminds me of what “J. P. Clark said, casualties are not only those who died in the war, but everybody who is impacted by the war effort” (P20, Community liaison officer, Male, 45years).

The next sections explore the main entities (individual, groups, and other organizations) that study participants perceive to be IOCs stakeholders and whether they have any obligation towards them.

5.6.1. Oil Operators

The results show that the main stakeholder is the shareholder (as investors), also referred to as the oil operator or owner. The term operator and investor may be confusing due to the known concept of

shareholder since some oil operators are not the only benefactor of the oil organization per - se. On the other hand, some employees of IOCs in Nigeria assume that a shareholder is an individual that benefits from the profit maximization of the firm. Participants claim oil operators to be main body that controls and benefits from the oil company:

“Stakeholders are maybe, anybody that has anything that benefits from your organization.

Um... [hesitates] so what comes to mind, this is a public company. Firstly, shareholders are top on that list. And of course it's a big nationwide organizations so staff, community at large, customers” (P10, Investor Relations Officer, female, 43years).

“Stakeholders are the operators, in a very simple language” (P1, Corporate Strategy Manager, Male, 51years).

“Our major stakeholders are our shareholders, we have board of directors too, they are part of the company” (P11, Assistant Investor Officer, Male, 36years).

“We have our shareholders, the shareholders make me to be here today, they employ the board, and they are our main stakeholders, the shareholders, the owners” (P16, Executive Director, Male, 56years).

“Oh yes, so speaking on our own company, we have huge obligations towards our shareholders primarily, we meet and give account of our activities for the preceding year, so and of course top on that list is dividends, they want to know primarily we are in business to make money, so they want to know that the company is in profit and we have a stake in that profit. So, we have that obligations towards them, to make sure that we run the company and they are happy with the way we are running their company, because it's theirs” (P10, Investor Relations Officer, female, 43years).

Besides the oil operators as the principal stakeholder, findings also reveal some other main stakeholder groups of IOC in Nigeria, namely, their staff or employees.

5.6.2. Employees

This study participants argue that their organization do stakeholder mapping for a better understanding of stakeholders' salience, as some group may deserve more priority than others. According to Mitchell et al. (1997), it is necessary to project a stakeholder mapping in order to fully understand the stakeholders needs and prioritizing them according to their needs and urgency. Among those deserving particular attention from IOCs are the employees. Some top manager presents their views in the following interviews excerpts:

“That is the all garment now, the entire interface. For instance, in my own business, I do what you call stakeholders mapping. From the regulators down to the customers, to suppliers, community, like my team, so staffs” (P12, Head Strategy Manager, Male, 40years).

“The employees are stakeholders, the board members are stakeholders. So these are people that at least you see on a daily basis they have one or two contributions to make as regard the progress of such a company” (P14, Operations Division Manager, Male, 43years).

“Your employees are stakeholders, your directors are stakeholders, so they are there for different purposes, so the obligations to them are different also. But one thing that cuts across everything is communication that is the common obligation (P13, Operations Coordinator, Female, 38years).

“The one that is responsible even towards their employees as well, it’s not only about giving back, also how are they fairing regarding the welfare of employees, how they take trading... then we as the one fending the funds, and also our staff members, because we owe our staff members in every place that we carry out” (P17, Program Coordinator, Male, 45years).

The participants argue that employees are significant part of the oil organization since these stakeholder groups are in various ways responsible for the income generation and productivity level of the company. Some participants argue that the entire staffs of their organization, and public at the gas stations are part of their stakeholder groups:

“Of course our internal stakeholders would be like the board, the management, even staffs. Even me I am a stakeholder, whatever happens, affects me, so I am a stakeholder. We have our public that we serve at our stations” (P15, Sales branch manager, Male, 45years).

5.6.3. Host Community

The study findings show that another very important stakeholder group of all IOCs in Nigeria is the oil community, specifically members in the Niger Delta, states such as Warri, Benin-City, Port-Harcourt, Rivers and Bayelsa. The following excerpt in the interviews illustrates this point of view:

“...Stakeholders are the host community and operators, in a very simple language. If the host community are hostile to you, there is no way you can operate. The stakeholders are the host community. It is a win-win affair, the community will have feelings that they have people who

are operating in their environment, whereas those who are operators will also have a very conducive atmosphere to operate. So, and if they welcome you, you can one way or the other, benefit from your operations” (P1, Corporate Strategy Manager, Male, 51years).

“...yes, so it's not a matter of obligation to the people, but as a good citizen, it is expected that they will support community from which they make their money, so it is an expectation, not as a debt but something that is good to do, they will have more support from the community. They should try as much as possible to generate goodwill in the interest of the entire community, because it is a key point” (P2, General Manager, Male, 55years).

“...and your operating community, they are all stakeholders, one way or the other you affect or influence them, the people living in the community is inclusive, the company working in the community is inclusive, even the police. But, they also have a priority level in terms of hierarchy” (P4, Head Engineering, Male, 39years).

“Unless the stakeholders you are referring to, the host community. Yes, part of it is to make them happy, to satisfy them, to make them feel that this thing is running is also creating an impact in their community, not just coming here to pack away their money” (P3, Chief Financial Officer, Male, 58years).

“Most especially the community in general...for us we see stakeholder as community institutions. We look at it as everybody that is directly affected in the community. And then (Pause...) when we talk about oil companies engaging in the community, they should, um... (Hesitates) also understand that it is a commitment thing. And that is why we always want to say a whole community not a host community. Whatever you do in this community, make sure that if another community ask you are going to do the same. So like where we went to, they were saying about a market in another community, built and they forget that they have a lesser amount. So oil companies should understand that once you have a relationship with the community so we should give back to the community what the community deserves. See, this oil companies have not sat down and built a beautiful bubbling company for this community and say we've empowered this people or do a very sophisticated bakery, employ people and say we have empowered you. Let the community move on, they don't want the people to move

on, they always want the community to depend on them” (FG1P1, SPDC, Institutional Manager, Male, 51years).

The present study participants are aware of the detrimental impact of angry and hostile communities on IOCs business and CSR implementation. This result supports Idemudia (2010) findings that it is crucial to address the ongoing conflict in the oil communities and also answer to the demand of this stakeholder as oil communities stand as risk bearers of crude oil effects. The following excerpt illustrates this view:

“Today is business model, your host community in area of operation is a major stakeholder, that if you fail to recognize it and manage it, you could lose that business” (P5, Engineering Department Coordinator, Male, 46years).

As discussed earlier, hostility from some of the oil community is a disruptive hindrance to an effective CSR, which makes oil communities a relevant stakeholder deserving attention. Hostile communities strive to decentralize the governments and Niger Delta Development Commission (NDDC) as some of the officers are accused of corruption and negligence leading to a poor community development. In Niger Delta, the continuous militancy and ongoing youth conflict directed towards oil organizations and governments is due to lack of transparency regarding oil revenue and mismanagement of public fund that do not get to the oil community people. Therefore, oil communities deserve more attention and urgent intervention from IOCs, so that the latter can operate in a friendly and peaceful environment.

Findings also reveal that the majority of Niger Delta problems are related to unresolved financial and environmental degradation issues that incur more risk to the oil organization and also the displacement of some member of the oil communities. Quotation excerpts from the focus group discussion illustrates this point of view:

“like we said, if you recall in our earlier statement giving back to the community, the recession, from our fore knowledge we were aware of the fact that the militants in the Niger Delta led basically to the dilapidation in oil production which eventually led to the fall in prices and seriously affecting us and led to recession. Only recently the government is listening to us, the indigenes and indigenous community members were this crude oil is where (grunts...) that led to some level of peace and rest that we are enjoying today. It still bring us to the fact that of inculcating them, making indigenous community stakeholders, making them feel a sense of belonging. The moment we lack this (Emphasis...) we are bound to go into wanton destruction from them. They are let loose. So it still boil down to the fact that management of the federation

still need to always make sure they bring them in. make them participatory stakeholders not just mouth or paper stakeholders. Give them employment and let them feel a sense of belonging in what you are doing. They will help you bring the peace. When that peace comes recession will not be there. Production will keep going. When you have products to sell the economy will keep booming. Like my friend said, we need to harness this resources very, very well. The leadership should not be selfish in spreading the national cake” (FG3P1, NPDC, Monitoring Manager, Male, 42years).

“Okay, how can we resolve it. It is not only in the Niger Delta, it’s all over the nation, these tensed agitation. When there is no peace, no development, Niger Delta militants, Arewa and the rest. The solution actually is simple. One; government need to have a political role to resolve...from my own experience as a community relations personnel, communication is key. When you are up there, and you leave the people down here, when there is a bridge of communication anxiety creeps in and when anxiety creeps in you will see people start agitating. People feel left out and start talking about marginalization. But when there is regular communication, giving people reasons why things are not going well, giving people why tangible things are not working and government has to be truthful. I think the issue that led to Niger Delta agitation, if I can still remember is as a result of one million man march at the time of Abacha, when some youths left Niger Delta and went to Abuja and was surprised at the structures. They kept asking if they are still in Nigeria, because of what oil money has done. All the money in Nigeria are coming from a neglected environment so that led to the agitation. That led to the rise of Niger Delta militants. So the solution to those things is, Niger Delta restiveness is let us sit down and talk. We are so educated that the so called minority are no longer minorities. Everyone should be carried along, I think the word is equity and fairness. And it has to be a political way, round table. All the leaders that we have are now shying away from this thing” (FG3P3, Drilling and Exploration, Community Representative, Male, 40years).

This study participants argues that the ongoing conflict in the Niger Delta has caused several damages to the entire Nigerian nation, and militancy issues have also contributed to the decaying ND society since the oil communities members suffer the most as a result of leadership negligence, thus, some indigenes of oil creek faces displacement. A community representative argue that there is a lack of stakeholder

collaboration, mainly, community partnership, and there is inequality and injustice, specifically in oil producing communities, Niger Delta. Therefore, the oil communities urge the governments and oil companies to promote stakeholders' integration and carry the community members along in their day to day activities.

5.6.4. Customers

The result show that the customer is also a major stakeholder of IOC in Nigeria, since the people whom purchase bio-fuel fully contribute to the sustenance of the company. When asked to list IOCs stakeholders, participants also include customers as follows:

“...and of course it's a big nationwide organizations so staff, community at large, customers”

(P10, Investor Relations Officer, Female, 43years).

IOCs claim that without the customers who often patronize crude oil products, they have no business operations. Their existence is dependent on clients that pay for these services. A top manager stress the importance of customer loyalty and operating in a conducive atmosphere as follows:

“...how you have to operate in their environment, it gives you a very conducive atmosphere to operate, and there is a complete loyalty among each person...Um (hesitates) and then you stand the chances of increased productivity, you will be sure that once there is a conducive atmosphere, you will be able at the end of the year, declare a very good profit, and also find a way to plug it back into the community under which you operate” (P1, Corporate strategy Manager, 51years).

This results supports NBS (2016) that customer loyalty may impact on the productivity through continuous patronage. Some oil managers of IOCs argue that in order to improve the organization's productivity, it is necessary to produce a better refined bio-fuel products to the public as well as promote accountability and preservation. The following excerpt in the interview shows that customers' needs is relevance to the oil organization and that may influence on their margin and revenue generation:

“...between the customers' needs and our shareholder's needs, so we try to balance it, one does not exist without the other. Whilst also trying to meet your shareholder's needs, if you lose sight of what customers need are, then you lose market relevance. In another way, it's a revenue generation. The customer associate with what we are doing, they identify with, and by so doing we have continuous patronage” (P5, Engineering Department Coordinator, Male, 46years).

Some other community members argue that in order to create customer retention, the oil organizations need to practice ethical business. These findings show consistency with Visser and Tolhurst (2017) that in Nigeria, doing a responsible and ethical business may attract ethical people. Participants also argue that IOCs have diverse stakeholder groups, in this sense, their customers and clients as suppliers. Excerpt from the interview illustrate this point of view:

“Now stakeholders are a group of people that have anything to do with whatever you are doing. Either they are direct beneficiaries, in this case whether our customers. Either they are suppliers to you, in which case we do buy one materials or other items. Your employees, the host community, regulatory agencies. So those are the stakeholders, everybody that has got anything to do with what we are doing” (P5, Engineering Department Coordinator, Male, 46years).

5.6.5. Governments and Oil Regulators

In Nigeria, besides the operator, employee, community, and customer, the government regulatory agencies comprise a notable stakeholder group of IOCs and this segment is examined as the main enforcement policy holder of all IOCs. Some participants argue that one of the principal stakeholders of IOCs in Nigeria are government regulators (NNPC and DPR) through joint ventures. In the following excerpts, interviewees identify government and government agencies as key stakeholders:

“...different parts, the company, the government. You know we have government agencies, the staffs, they are all stakeholders” (P9, Special project manager, Male, 57years).

“Well, stakeholders are all the parties engaged in a making sure any projects or any activity achieve results, for example, if you want to say what are the stakeholders in the community, the governments is inclusive” (P4, Head engineering, Male, 39years).

“...Externally, the governments has a lot of role to play in our operations, so they our key stakeholder. The communities where we work and the community leadership are also key stakeholders. I think anyone that can be identified or associated with our initiatives are key stakeholders. While some are more important, some are more key than the others”, so that’s the list, the regulatory authorities” (P18, CSR development manager, Male, 41years).

Many participants argue that the government’s regulatory agency is a major stakeholder since the governments have a significant they play a significant role in the Nigeria’s oil sector. The oil regulators

mostly enforce a mandatory CSR from oil companies, yet, Nigerian governments have refused to pass the bill of a compulsory CSR. The following excerpts in the interviews illustrates this point of view:

“I think regulation would be good. Even though I don't believe it's the way to go, but it should be beneficial. In the financial sector in Nigeria now, we have a code of conduct that speaks to their corporate governance. If we have something similar in the oil and gas, so that once there is a corporate government, one of the things that would be dictated, or required would be CSR, so it becomes be a matter of regulation, so it's no more optional. Like it's been done abroad now, in the balance sheet or annual report for most companies, you must report on your sustainability index, and report on what you doing on CSR. That's also because it's a regulation, so regulation would be very excellent. So oil companies understood their business model and see the link of sustainability to their business and take it up as a matter of policy for them rather than as a matter of regulation, its more sustainable that way” (P5, Engineering Department Coordinator, Male, 46years).

“Maybe legislation. That's what I was saying earlier, if it is mandatory, if it is a requirement from government, for instance, then of course, everybody needs to comply. I will give you an example, of a regulator in our industry, they call them department of petroleum resources, they have what they regulate, and because they have stated what the requirements are, everybody follows suits. So if you want this to be the hardest legislation, that every oil company must do this, then you must ensure everybody follows suits” (P6, Network Optimization Manager, Male, 44years)

According to Mitchell et al. (1997) there are some stakeholder that have legitimacy, and others may have power and influence over the organization. Some participants argue that the governments and oil regulators in Nigeria need to enforce IOCs to participate in authentic CSR, in other words, CSR should be a mandatory implementation policy. More-so, in this study the police security officer is inclusive of the external stakeholder and a part of the IOCs support team. A participant claims that:

“...the people living in the community is inclusive, the company working in the community is inclusive, even the police. But, they also have a priority level in terms of stakeholder hierarchy” (P4, Head engineering, Male, 39year).

5.6.6. In Summary of the Perceived Stakeholders of IOC

There are two segments regarding IOC stakeholders in Nigeria: internal stakeholder and external stakeholder. This study participants have argued that IOCs main stakeholder are: shareholders, directors and investors, governments and oil regulatory agency, employees, customers, suppliers, the community and police officers. The results finding also show that IOCs stakeholder mapping is useful for ensuring

that the managers understand whom the antagonists are whilst making an effort to transform these people into protagonist. Although, some participants argue that all stakeholders have different levels of priority, e.g. the community have urgency, whilst the shareholder demand profitability and these findings corroborate Mitchell et al. (1997) stakeholders' salience.

5.7. Perceptions regarding Motivation for CSR Implementation

This theme presents the sub-themes and discussion regarding IOCs motivation of CSR implementation in Nigeria, namely: CSR as a result of community pressure, peaceful environment to operate, sustainable business, financial benefits, reputation and image, management policy and leaders' sensitivity to CSR. It intends to uncover the main reasons underlying the adoption of CSR by IOCs. The six sub-themes are described in details in the following paragraphs.

5.7.1. CSR as a result of Community Pressure

This study findings show that there are different reasons underlying IOCs CSR implementation. According to some participants, community pressure is a major driver of CSR implementation policy. IOCs engage in CSR in order to have licence to operate whilst creating an enabling environment through improved relations with local communities. Securing a safe environment for companies, facilities and employees, is emphasized by the interviewees. CSR is regarded as a win-win strategy since the majority of oil communities benefit from CSR initiatives within the business environment, therefore all stakeholder parties encounter mutual benefits and outcomes. Excerpts from the interviews illustrates such opinions as follows:

“I think basically, the stakeholders, the host community and operators, there is a need for mutual understanding between both parties, so to have enabling environment to operate, so both parties are bound to benefit. It is a win-win affair, the community will have feelings that they have people who are operating in their environment, whereas those who are operators will also have a very conducive atmosphere to operate” (P1, Corporate Strategy Manager, Male, 51years).

“Unless the stakeholders you are referring to, the host community. Yes, part of it is to make them happy, to satisfy them, to make them feel that this thing is running is also creating an impact in their community, not just coming here to pack away their money...the major reason for CSR is security of the company within the community they reside. Security of their lives and

properties. Security of the company generally and their facilities, that's basically the reason”

(P14, Operations Division Manager, Male, 43years)

“...well, if they don't do it, you see what is happening in Niger Delta? If you want peace where you work, if you don't want the youths of the community to get angry, you have to be motivated to just do something for them. Because you find out that most of the people in these areas, if you take, they can't farm, they can't do fishing, they can't do most of the things other people will engage in, because you are using their soil to get this crude oil, so you have to be motivated to do something for them in return” (FG#2P3, Communication Manager, Male, 49years).

This study finds that IOCs CSR may be an avenue to create an enabling environment to operate, through active stakeholder management and mutual relationship between the IOCs managers and community representatives. In line with the institutional theory, such connection between IOCs and local communities ultimately drive them to the necessity to gain and maintain their legitimacy in the oil industry (Hah & Freeman, 2014). The implementation of CSR due to community pressure can be interpreted as coercive forces imposed by the power of local communities (Frynas, 2012).

From a community point of view, most of the IOCs are only for profit, in terms of oil exploitation, therefore some of the oil companies' liaison officer often face hostility and lack of community buying in terms of CSR development policy. Nonetheless, other participants suggest that IOC in Nigeria should endeavour to assist the oil community in areas of specific need rather than offer projects that are not essential and this may bring a secure and peaceful environment in ND.

This results corroborate Amaeshi and Amao (2009) that the stakeholder as the community members and leaders' pressure are some of the reasons behind CSR implementation, specifically in ND, since some of this stakeholder groups have manipulative influences over the organization, e.g. the oil operators and the communities as a whole. The following excerpts in the interviews illustrates that some of the IOCs CSR is as a result of community pressure:

“Carrying out CSR project providing support for the host community... infact it will enhance it, because it will generate goodwill, and it will enable them to operate without hindrance in those communities, and they should... and Instead of investing in project that will be of common benefit to the entire community, they give money to certain powerful individuals at the expense of the entire community, these are areas that they need to reconsider” (P2, General Manager, Male, 55years).

“I went to the free trade zones, where we wanted to do pipelines, so the company had already have a meeting with the community, sold the idea of the project, and sold the benefit, impact,

we didn't need to meet with the king, and there are already aware of what we want to do. Anything we want to do in terms of CSR in that community will be very easy to do. The community already has an acceptance of the company. We are taking them along with what we are going to do. Like I mentioned earlier, our community also went to do a needs assessment, what do they actually need" (P4, Head Engineering, Male, 39years).

"Because we don't have threats from host community and any other threats from interest groups. In another way, it's a revenue generation. The customer associate with what we are doing, they identify with, and by so doing we have continuous patronage. So we are able to protect our margin" (P5, Engineering Department Coordinator, Male, 46years).

"Now, in some instance, you might find out that some stakeholders especially in the community, might come with certain request, and not all every time are those request feasible or realistic, some might even be politically motivated. So really, that's where your analysis really comes in, to understand the environment you are in, understand your industry and understand your operations. So that you know that when this request comes, you are able to measure how realistic, or how appropriate it is, and the level of, if need be a level of compensation, because if you don't do that, you might be put out of business" (P7, Sales Team Asset Management, Male, 40years).

The study findings show that some of the drivers of IOCs CSR is as a result of community demand and pressure to give back to the society through social initiatives. Although, a participant argue that some of these communities have unrealistic needs and other IOCs are genuinely giving back to the community without visible pressures. An interviewee argued that some IOCs are motivated to do CSR in order to have customers' retention, mostly the community members, in other words, when the community members are in may impact on their relationships (Akpan, 2006).

5.7.2. Peaceful Environment to Operate

Security is a crucial factor to any nation and organization, both in the developed and or developing context. In Nigeria, there is no explicit law regarding protection of human or property right, therefore, IOCs employ their own individual security officer to have a safe and serene environment. Arevalo and Aravind (2011) argued that there are several drivers of CSR, and one major motivation for CSR implementation is a better environment that secures the organizations assets, inclusive of staffs and facilities.

This study also finds that in order to have an enabling environment to operate in Nigeria, there is a need to coordinate a meaningful dialogue between all stakeholders, namely: the governments, oil regulators, IOCs and the oil communities representatives (Idemudia & Ite, 2006). Some of the IOCs that engage in active CSR in Nigeria have received recognition and extensive support from the governments as corporate

citizenship award, nonetheless, the ongoing community crisis in ND have destroyed several houses and farmlands and often lead to displacement of locals, thus, a peaceful environment is the key. The following excerpts in the interviews illustrates that a peaceful environment to operate is another driver for CSR implementation:

“I think it’s a case of giving back to the environment, grow their business. As you can see, in Nigeria for example, the Niger Delta region, they have been engulf in crisis over the years. For most companies that support the community, the crisis in those areas are very minuet, compare to those ones who actually abandon the community. So I think the motivation is a case for them is to have a peaceful environment to operate, for me, that’s the driving force” (P8, Human Resource, Male, 47years).

“Relevance! Also in a bit to avert any form of agitation, (...Pause) ulm, when a community avails you an opportunity to play in their market, they don't even look at the benefit of you bringing enterprise, they see that you are benefitting, so you must, so some of the youths are restless. They come with all kinds of disturbances” (P12, Head Strategy Manager, Male, 40years).

Presently in Nigeria, unrest from aggressive youth in most of the oil communities is becoming increasing, and over the years this hostile and relentless conflict is as a result of some oil leaders’ failed promises. Therefore, a major driver for CSR in oil communities is to ensure a less restive community through increased welfare of the community, contribution to better health, training of artisans, and free polio immunization to local children. Ma (2012) argued that organization need to take into account the stakeholders’ interest and welfare without expectations. Although, Evuleocha (2005) argues that this is not often the case in emerging context, as Nigeria, since some of the communities do not feel a sense of belonging as discussed in previous sections.

5.7.3. Sustainable Business

This study findings show that sustainability of the business can be an important motivation to IOCs CSR implementation. Carroll and Shabana (2010), asserts that CSR is a business case and robust management towards enabling a stable edge for an organization. In the following excerpt, the interviewee refers to CSR as a sustainability tool since there are some interventions that still lack in most of these oil communities:

“I will use our case for instance, sustainability! So if you are operating in an environment, and the community does not feel your presence and there are interventions that are lacking or glaring in the community. It’s just a matter of time before they raise arms or are agitated against that company. Ogoni case is very classic against the SHL, because they feel that SHL could have intervened in the social and infrastructural development and they never did. And the argument of SHL then was that, we are paying our corporate tax of 30% to federal government, so what else do you want? ...as long as a company fails to see the sustainability link of CSR to their business, they are going to miss it, for us it’s a sustainability tool, and it helps us to engage our relationship with our community and all other stakeholders. Today is business model, your host community in area of operation is a major stakeholder, that if you fail to recognize it and manage it, you could lose that business. CSR now goes beyond just a social responsibility, is now seen as a sustainability index, or measures for companies. Because, right now, what most companies are doing now, it is what we are doing. We are trying to align business objective to sustainability, and one of the ways we are doing that is to look at what social intervention we can embark on, that will not be a parallel without being subjective, so that way we are able to have maximum penetration and effect, without losing focus of what our core business objectives are. So for us CSR is beyond social intervention it’s a business alignment for us” (P5, Engineering Department Coordinator, Male, 46years).

The interviewee argues that CSR implementation can promote a sustainable business and if any oil organization fails to recognize the importance of supporting their host community they could lose their business value and organizational identity. The findings corroborate Maas and Reniers (2014), that there are major stakeholders that shape an organization in terms of the business case, and this study shows that IOCs are major stakeholders that needs to be taking into consideration.

The study findings also indicate the importance of IOCs managers alignment of CSR objectives with social norms in the society, as well as support stakeholders’ integration in the decision making (Ibeanu, 2000). According to Frynas (2005), some oil communities in ND are deprived and the members impoverished, and the people are yet to feel the presence of oil organizations in their environment, thus, one of the rationale behind oil community leaders argument that CSR is a mere rhetoric, since the stated objective of some IOCs is a facade.

5.7.4. Financial Benefits

The study findings show that another IOCs motivation to CSR implementation is acquiring utmost financial benefits for the organization (Carroll & Brown, 2018). More-so, Friedman (1970) argued that the goal of any business man is to make profit and the following excerpts in the interviews illustrates that some of the drivers for CSR surround financial benefit and an advantage to increase on profitability:

“...it has to do with a little bit of financial, I think in some countries or locations, where some people operate maybe there are some tax related issues, I don't know, maybe CSR fees are tax free, I don't know...maybe it has to do with taxes, when it has to do with taxes, Nigeria, some company can pump money into it, just for them to get some tax redemptions. Then because of harmonious working relationship within the community, to just try to keep community restiveness away from them, and say this is what we are doing to impact the community, they do it. But there is still much that needs to be done for people to know that organizations need to participate in CSR” (P4, Head engineering, Male, 39years).

“I think it's really financial aspect, some company feels they have to give back to their community, you know” (P8, Human Resource, Male, 47years).

“Finance! Process, what I mean by process, lack there-off. Because I want to engage in quite an elaborate initiative that would involve maybe perhaps government agencies, that would involve so many people, and maybe worried that the true intent maybe lost along the line” (P10, Investor Relations Officer, Female, 43years).

The interviewees argues that financial benefits are some motivations underlying IOCs CSR implementation, since some managers are aware of the importance of return on investments for their board of directors and shareholders. This study findings corroborate Maignan and Ralston (2002) that financial performance is one of the drivers to social responsibility and organizations' good governance and involvement with the community may impact on productivity. Some other participants assert that it is important to increase the company's level of profitability and growth since it is part of an organizations' responsibility to improve on the economic aspects of the entity, as this is the foundation of any firm (Carroll, 1991; Carroll, 1999).

5.7.5. Reputation and Image

According to Kolk (2015) a positive reputation and good image plays a significant role in shaping an organizations' brand awareness. Nevertheless, leadership personality also impact on the organizations desire to give back to the society and the relations with external stakeholders. The following excerpts in the interviews illustrate this perspective:

“I think image plays a big factor. Besides image, and just generally doing what, again I wouldn't separate that with personality of the leadership. Because you also find people that are more inclined into CSR initiatives, in their own personal life they are also charitable (P10, Investor Relations Officer, Female, 43years).

“I think it goes beyond that! It goes beyond waiting for environmental activist or trying to avoid the wrath. As we have said earlier on, it has to do with organizational image, physically, you know as seen by the various public, not only environmental activist, but also the community, opinion leaders, even the government. You know that some of these companies, they want the government to know that they engage in CSR. And for engaging in CSR, it also has some benefits, when it comes to government, in terms of tax reduction, in terms of tax holiday. So in a way, it pays the organization to do CSR” (FG#2P1, MOE Director, Male, 52years).

This study findings show that CSR implementation goes beyond environmental activist in order to avoid wrath or punishment, but to have a good reputation with outsiders and improve on the organizations' image. An employee of IOC stresses that it is an organization's pride to do CSR and be seen as an accountable and respectable organization and the following excerpt illustrates this point of view:

“...it might be your core value of such company which span both integrity, as I told you, transparency, you know and also value creation for where you operate”. It could also be, the way if you want to do business globally, one of those things that they look out for, anti-corruption, code of conduct, then your CSR, what do you do for the community and you must have a score sheet” (P16, Executive Director, Male, 56years).

This study findings show that a major driver of CSR implementation is to have a positive reputation, in other words to improve on organization's image from the perception of main external stakeholder which is in line with other studies (Basu & Palazzo, 2008).

It is relevant to note that an interviewee mentioned that some of the IOCs desire recognition from the governments and these comes with some benefits as tax reduction and in some ways, the IOCs benefits from engaging in CSR. On the other hand, Adegbola (2014), argues that CSR is a waste of time and resources, and this study findings contradicts the previous research in the sense that some participants notes that CSR pays in the long run.

5.7.6. Management Policy and Leaders' Sensitivity to CSR

The results show that another driver of CSR implementation in Nigeria concerns the management policy and leaders sensitivity since some IOCs leader's conscience stresses the importance of ethical responsibility which is, doing the right thing. The following excerpts in the interviews show that an organization is required to show some level of integrity, and this is illustrated by some managers' moral ethos by justification of doing what is right and fair in a specific business environment:

“Ethical aspect of it cannot be ruled out, because the essence of it to show transparency in our operations, because once you are not transparent and you don't show empathy on the host community under which you operate in, you will start having issues with them. So you are required to show some level of integrity, doing what is right, fair, and just to them. So that will give them a very good opportunity to give you a very good atmosphere to operate. So that is why I consider the ethical aspect paramount” (P1, Corporate Manager, Male, 51years)

“What could motivate it, you could see the outcome of your effort, in anywhere that you are operating. Even your conscience, will prick you, you the decision makers of such organizations. Just like my M.D. does, if he is on motion, he could just text, why don't we think about this for the community? He will just send it by email to some members of the management, of which at next management meeting, we could just bring it up. So the things that could motivate you, they come in various form, it might be your core value of such company which span both integrity, as I told you, transparency, you know and also value creation for where you operate. It could also be, the way if you want to do business globally, one of those things that they look out for, anti-corruption, code of conduct, then your CSR, what do you do for the community and you must have a score sheet” (P16, Executive Director, Male, 56years).

According to Idemudia and Ite (2006), community relations is very crucial to the development of oil organizations, specifically in ND, oil producing environment, and this is in line with this study findings that at the core value of some organizations, CSR is what you do for your community that may bring added advantages to your core business overall. In some cases, IOCs managers stresses the importance of a mandatory CSR policy that is embedded into the company culture and initiatives that is aligned with the organizations' business strategy since some top leaders are becoming more aware of the impact of CSR to the society in the long run. The following excerpts in the interviews capture this point of view:

“It's a management decision. Management look at various initiative. I think it's a management decision to go into education, and the medicals and the motherless babies I spoke about” (P6, Network Optimization Manager, Male, 44years).

“I think it boils down to policies. Because if you don't believe in something you won't just bother yourself. Because if you think, oh...I know some people, before they do anything, they ask, what's in it for me? If I know that I'm spending 1million naira on CSR, what's going to come

from it? So when you think that you are not expecting anything, that's on its own it is motivation. Because no matter how, when you spend money on CSR, it will come back to you, either in form of goodwill or other forms that you may not even think of, I think it boils down to conviction" (P17, Program Coordinator, Male, 45years).

"For me, CSR is a standard. It is a yardstick by which organizations are even measured. It is an organizations policy, it is either you have that policy or you do not have it. So what I am driving at is that CSR is given! It is part of organizations best practices, so some organizations that want to be seen as such make sure that they have it is as part of their policy. So, we cannot begin to say it is genuine or not" (FG2P3, Communication Manager, Male, 49years).

These findings reveal that to a large extent, CSR implementation of some IOCs is dependent on managers' willingness to support social development projects. CSR is viewed as a form of goodwill and is closely linked to benevolence and good governance, which is a motivation itself. This study findings shows consistency with extant literature that in the oil communities, ND, the oil managers need to engage the locals in aspects that concerns the community as a whole and this brings goodwill to the organization (Obi, 2014). The following excerpt in the interview illustrates this view:

"So the people creates sense of buying from the community, sense of ownership in the community, than opposed to bringing in strangers, or outsiders to run what can be done by someone in the community. The community will be proud that one of their own. Whatever it is that we do, one of the good benefits is that whatever good deeds we put forward will always come back to us" (P18, CSR Development Manager, Male, 41years).

Leadership personality and values is a motivating factor that impact on managers' conscience to buy into the CSR decision whilst promoting good governance. The following interviewee and quotation from a focus groups show that another reason for CSR implementation is managers' understanding of the advantages it brings to the society and entire nation:

"Okay (Pause...) my understanding is, what does the company give in return to the host communities where they carry out exploration and production of crude oil and gas from. I think it is like what the community gain in return from the operation of NPDC in their community. And I think to a very large extent there are a lot of corporate social responsibility that the community benefit from the company. I think I should have added not just the host community alone, but the entire federation at large" (FG3P1, Monitoring Manager, Male, 42years).

A manager explains his view on motivation for CSR in terms of rights and obligations towards the community and describes CSR as an act of corporate humanity:

“You know, as a natural citizen we have our rights and obligations to the Nigerian state. As a corporate citizen, there is this social obligation you have in your area of influence. And it is the humanity in corporate organizations that is translated into CSR, your host community will appreciate you, think well of you, and you will have this satisfaction that you are giving back to the community. Because ultimately, the community bears the risk of your establishment” (P18, CSR Manager, Male, 41years).

Some of the participants argue that there is a need to have a good leadership structure and reinforcement policy, specifically in the Nigeria’s oil sector. In order to improve on oil corporations’ CSR, there is a need to show that this voluntary initiative is closely linked to a sustainable development that stresses the importance of CSR continuity in the society where IOCs have operations (Abey Suriya, Mitchell & White, 2006; Scandeliuss & Cohen, 2016).

5.7.7. In Summary on Motivation for CSR Implementation

This study findings show some motivations for IOCs CSR implementations and are as follows: CSR is as a result of community pressure and to have a peaceful environment to operate since the oil communities demonstrate hostility towards the oil organizations (IOCs). In the past three decades, the oil producing communities suffer from severe ethnic violence that have displaced many, therefore, CSR has been a tool for a serene environment, since some oil organizations give a quota to their host communities. This study finds that operating in a peaceful environment has a positive impact on profitability and return on investment (Maignan & Ralston, 2002).

Another motivation for IOCs CSR implementation is having a sustainable business since there are notable benefits that comes with linking CSR to a long-term organizations objective. Some interviewees argue that in the long-run, a sustainable business may influence profit margin through a continuous customers’ patronage. Previous literature argued that the sole responsibility of business is to maximise profit for its shareholders (Friedman, 1970) and this is in line with this study findings on profit maximization for investors whilst having a sustainable business that brings increase in profitability. Other participants asserts that CSR should be aligned with the core of business strategy in terms of continuity and promote an enabling environment that allows growth development.

The study findings also show that some IOCs managers show the willingness to engage in CSR, and this roots from the managers' personal discretion and conscience to incorporate CSR into the business culture. Furthermore, acquiring financial benefits, a positive reputation and better organizations image are some other drivers for CSR implementation. Some IOCs argue that management policy and leaders' sensitivity to CSR are motivations for CSR and giving back to the society brings goodwill for the organization that may impact on productivity and margin generation in the long-run.

5.8. Stakeholders' Perceptions on CSR

This section aims to profile answers to the research objective 4, in terms of different stakeholders' perceptions of CSR in Nigeria. Data obtained from focus groups shows that perspectives of CSR among stakeholders in Nigeria vary. Some participants of the focus groups examine CSR as a "reciprocal altruism". This concept is linked to the idea that CSR is an avenue that may create a mutual relation between the oil organizations themselves and the host communities as shown discussed below.

5.8.1. Reciprocal - Altruism

In Nigeria, this reciprocal altruism regarding CSR means giving back to the society where companies have their business operations. According to this conceptualization relationships between organizations and stakeholder (namely local community members) are ruled by cultural norms of reciprocity (Amaeshi et al., 2006). Both parties – companies and local communities – have rights and obligations. IOCs have the duty to promote the well-being of the local communities and environment where they operate their business, by fulfilling some specific need, as shown below:

"CSR, is a way of giving back to a company, or an agency anyway, giving back to their community, knowing fully well that they make profit in that community, and they also have customers patronizing them. So it's a way of giving back to the community through the means of empowerment programs, needs of empowerment" (FG1P2, Environmental Adviser, Female, 44years).

"What I will just add is that, not minding the presence of federal government, state governments, so oil companies should go ahead and provide those basic needs, such as water, light, at least to their host communities. They should not wait for the government to do those things because those things are basic to everybody, even human being. As it is in the Millennium goal, there are standards, even a poor man should have water to drink, food to the table and stuffs like that, and good roads to move about. So I think they should shift from

infrastructure [repeated words] they should go into basic needs. Most of this people still drink from the water, from the river, polluted rivers so to say. Many don't have lights, like my Bayelsa where I come from, no light, we power our generator and it is more costly for the community member who has no job! [I mean Capital, Yenegoa] But where the thing is been taken place, there is poverty in that place. I think they should shift their CSR to the very spot where this things are happening, I think that is what they should do for the people, basic needs, the restiveness will calm down a bit" (FG1P1, Institutional Development Officer, Male 51years).

Although the study participants realize that all IOCs participate in some form of CSR, and infrastructure development being one of them. On the other hand, a community leader claim that none of these communities benefits from a single IOCs insurance policy in terms of bearing the risk of oil production processes. The following quotation and excerpt in the focus groups illustrates this view:

"Today, let's just say these five oil depots, do you know it is risk to the community? When a truck catch fire, you saw them lined up on your way here...do you know it's unsafe, they need some good benefit. We have about five oil depots here. First and foremost, when we have a good management, that is, a good leader. We have incident of recent, just about a month ago, when one truck fell down and cut fire, burnt down some of the stores. You see, that is a government problem, but by the end of day, what happened? These people coming here, they lock this place, but that is the job of the government. When the government is sincere, the community is sincere. You cannot just destroy people's property and then go to your house and sleep. You understand, we are human, till we have a feeling, what happen to you, happen to me, before we can do anything. Who can do that? It is the same oil company... it is difficult to put Nigeria right" (FG5P1, Community Leader, Male, 62years).

This findings corroborate Ibeanu (2000), that the IOCs themselves are the problem since some of the managers are yet to support an insurance policy for the communities that where they have their exploration and production activities. Some of the community leaders argue that the community members bear the risk of explosion and in the previous months, an incident occurred as a result of oil spill from oil tankers that are packed on the road sides. Other study participants argue that CSR is giving back to the society (the community) in order to let peace reign, and more-so, to support their crude oil businesses. The following excerpts in the focus groups illustrates that CSR is an organizations' obligation to give back to the society through altruistic giving and in the process may receive some benefits from the host communities in terms of a peaceful environment to operate, as this might mitigate community hostility:

“Yes, I think social responsibility is an obligation for any organization operating in an area to give back to the society and to the community. Aside from paying the gratuity tax to the government, they are supposed to go an extra mile to mitigate the challenges being faced by their communities, in the view that the communities will support their businesses, allow peace to reign, and possibly allow them to benefit by being in that place, that includes securing their assets, personnel, and make sure that they are in safe hands, and all what not” (FG1P1, Institutional Development, Male, 51years).

“Let me also add up something, people that are in charge of CSR in oil companies, most of them are not qualified. They should depend on professionals like NGOs. In fact like PNI, because [Um...] for example, now we approach the community, did sensitization and they were telling us they wanted health centres. If you notice, is what they actually need. Sometimes, the community might tell you because of a particular pressure, give them a different solution to their need, but as a professional you need to sit down and look at things. That is why we don't rush into a community and come out. Oil companies cannot live in a community, PNI we live with the community people, we eat with the community people, so if they are having that sickness we have it too. So we stay with the community people, we understand the community people, so that's it! They need to go closer to the community. If not you won't get any good result” (FG1P4, GMOU Facilitator, Male, 46years).

This study shows that the perspective of CSR is mostly an obligation to giving back to the society that enables those (IOCs) to acquire profitability through retention and a legitimacy to operate. The GMOU facilitator argues that the IOCs should attempt to go closer to their host communities in order to achieve a better result. CSR is also a means to assist governments in areas of infrastructural development (e.g. borehole water for consumption, electricity supply and employment).

5.8.2. GMOU as a Social Contract

Some participants argue that CSR is a social contract and a mandatory obligation that all oil company must fulfil (Frynas, 2012). The community leaders introduced the GMOU (General Memorandum of Understanding) document in order to enforce a mandatory CSR from the oil organizations. On the one hand, findings show that the majority of IOCs in Nigeria claim that CSR is part of their company culture

and what they do to empower the society. Nevertheless, they (IOC) show reluctance in terms of the GMOU, since they are not under any lawful obligation to give back to the society.

On the contrary, most of the community leaders argue that since CSR is voluntary, it is only a limited number of organizations that keep to their promises in terms of social responsibility, therefore, CSR is almost non-existence in some oil community, and the GMOU may be an avenue for CSR implementation and community development. Quotations in the following excerpts from a focus groups captures this point of view:

“They also have a GMOU (Global Memorandum of Understanding) in the form of CSR, also Oil Company is doing a GMOU. It’s a CSR package on its own, where SPDC enters into agreement with host communities. And they agree on some certain amount of funds to be given to these cluster of communities according to how you are hosting. And the community identify their developmental needs they want to use that money for. So PNI work with the communities, to make sure that this monies are actually used for those projects according to DC approval to a DC standard, a uniform standard across board. it’s almost the same as the GMOU, we have a certain amount we are paying to the communities, to do development projects as the need (Emphasis...) as the community come together and identify their need and then you submit and then you start doing it, or implementing those projects one after the other” (FG1P3, CFO, Community Representative, Male, 48years).

“Um (...Pause), like from now we intend to have an MOU with them. Yes, Memorandum of Understanding. Because if we have that document between the company and the community, we will now have a peaceful environment for them to be doing one thing after the other. But now I think some of them they have done from their own little way, because if you don’t have memorandum between the company and the community we will not be able to checkmates ourselves (Sigh). Because if they do little thing they will think they have done their best” (FG5P3, GMOU Facilitator, Male, 49years).

“Social Responsibility, my reasoning is what I think the government or even the multinationals or locals has to give to the communities where they are operating. It is a social contract between the community, the people and those extracting natural resources for the purpose of making profit in that particular area or region” (FG4P1, Community leader, Male, 59years).

According to some community members and leaders, CSR may bridge the gap between all the stakeholders, especially the community people and also bring the governments commissioners (NDDC) closer to the host community for an effective outcome, this is in line with extant literature (Amaeshi & Amao, 2009). Others’ assumption is that CSR may not only be a medium to secure oil facility, but it may also allow community people benefit from oil revenue through child support programs, training of artisans

and women empowerment scheme (Eweje, 2006). This study shows that some participants (community leaders) emphasize the need for a GMOU, since some of the IOCs are carrying out social interventions in areas of educational scholarships as a result of the contract between the oil managers and the communities representatives. The following excerpts in the focus groups illustrates this point of view:

“..And as long as GMOU is concerned, they are actually doing what they say on it. At least there were some last year that sent abroad to go and study through the GMOU scholarship. . You know, before this GMOU, the CSR according what my OGA (boss) said, was just select some stakeholders give them money, so that expression they are trying to recreate it. But some people still don't want to close their eyes to what is happening. For a very long time this oil companies did not consider some of this communities, but recently there have been a lot of improvement. A lot of people are talking about the Niger Delta, that there is a lot of movement, a lot of this, a lot of that, pressure, so they are actually changing. So right now, I can say that most of them are now considering the communities, and some of them are local content policy are helping them, most of the contractors are indigenous contractors” (FG1P3, CFO, Community Representative, Male, 48years).

This study findings show that in the past decades, the oil organizations indicate some level of negligence and ignorance towards the oil communities, and recently, most of the IOCs have stakeholder integration and there have been a lot of improvements. The study findings also show some contradictions as one of the participants argue that despite the increase in CSR specifically in the oil producing communities, the people still faces poverty and bad conditions (tattered roof from crude oil exploration). According to Eweje (2007), the pervasive poverty in Niger Delta is increasing and corporations' social responsibility in areas of empowerment programs may not reach the actual people whom need the interventions and this is in line with this study findings, as the participants in the following excerpt illustrates this perspective:

“They have not even done anything. Some of them are just deceiving us, they are not doing anything, because if for example you come to paint my town hall, (...Pause) that is not a (stammering) an appreciating project. Let them do a tangible project. Let them try to reform this communities. Let them put a milestone down. So whenever they, we can talk good of them. The way that they have been treating us just like I told you earlier, look up to this time, no MOU with us. And if you don't have that understanding, that document, what will you hold to fight for your right? So... (Silence) they have negative influence on us that is just the truth” (FG5P1, Community Leader, Male, 62years).

CSR should in some ways support the cleaning up of the oil creek, also promoting accountability and environmental preservation. In contrast, most of the environmental activists in Nigeria solicit for governments' support movement towards the creation of an enabling environment and community

involvement (Ibeanu, 2000). This findings show that some communities are yet to feel the impact of the IOCs and the GMOU contract may be an essential tool in form of a social contract for ensuring a community and social development. The following excerpts in the focus groups show that CSR may impact on the environment positively since it may mitigate the negative aspect in the environment, thus, a GMOU contract is necessary:

“Not really much, but some of the company that work in community, somehow impact both negatively and positively on the community. So that CSR is very important, mitigate the impact, especially the environmental part of it, when you rob them this way, you try to augment this way, so everybody is happy, you carry out your business, and corporate social responsibility also involves you trying to clean up, as you work, you clean up” (FG1P3, Chief Financial Officer, Male, 48years).

“Alright [...] we should also understand that we all came from communities, so community people are not daft. Last week, Governor, my Governor of Rivers State, said they will do anything to protect Oil facilities. and the community people are affected. Their livelihood are affected. They want these people to communicate with them directly but this people are communicating to some other person and then the government is using force on the people. If the government is benefitting, then community people has to benefit. There should be regular communication with this stakeholders, and when PNI talk about the stakeholders, we are not talking about the rich, it has to be community institutions, farmers, fishermen, market women, the disable in the society have to be represented. Those are stakeholders, and there should be open communication. Once oil companies are sincere, then the issues are going to be resolved. Until they start being sincere, they hide a lot of things” (FG1P4, GMOU Facilitator, Male, 46years).

This study discusses in previous sections that socio-economic problems are some of the governments failed promises to its people, nonetheless, CSR is perceived as a contribution to the community development since these areas indicate specific need of the people (Akpan, 2006). Although, some community leaders argue that CSR of most of the IOCs witness failure since some of these uncompleted projects have been abandoned for decades. Some project faces lack of maintenance, (shattered bathroom) in hospital facility in Warri and cracked walls of some library in Ifie community school. However,

some participants argue that the GMOU will enforce a social contract that may bridge the gap in the community through effective dialogue between the IOCs and the community's representatives.

5.8.3. CSR Contribution to Community Development

Although community leaders claim that IOCs sometimes witness failure in their CSR since some of these projects have been abandoned for decades, and other project lack maintenance, (e.g. shattered bathroom in hospital facility in Warri and cracked walls of some library in Ifie community school). CSR is perceived as contributing to community development and youth empowerment. The following excerpt in the focus groups show that CSR is a promotion to some community development:

“Supporting the community, so far the Akassa people they have come to see the foundation as the local government, I don't know if you understand what I am saying. That foundation has done more project than the local government of the federal government that gets monthly allocation from the centre. In essence, the ones that are doing the CSR properly, there is great impact in the community. Then we have power, some community decide to use their money to get transformers and electric poles to improve the power in their area. Then you have the skills (Emphasis...) sometimes the youth, especially the offer to go and train on a particular skill, some of them welding, hairdressing, and they use this money that come from SPDC to go and do this training. So a lot of youths go to get good skills out of the CSR. Then infrastructure, we have town halls that they have turned into event centres that is bringing in money. We have one at one community somewhere, they use their money to build a big event centre. They are getting some form of income that they are using to maintain some other projects in their community. All of this are all benefits of CSR, so there are a lot of impacts. Some speed boats for the riverine to help the community and also to generate funds for the foundation. And then some women got some trainings, and water projects. A lot of things. They are some host communities that are actually accusing SDC that they are not doing their CSR, that's when we were doing research. So SDC replied that it is not true! The organization quoted the amount of money they have invested in that community under CSR (FG1P4, Facilitator, Male, 46years).

The oil producing communities in Nigeria still faces poverty due to environmental devastation with indigene facing severe challenges (Idemudia, 2012). The question that arises is whether crude oil in Nigeria is a blessing or a curse. Some participant illustrate this in his views in the excerpt below:

“If the organization need to realize that, by engaging in CSR also place the organization in a way, because it is going to paint the organization a good light before the people in the community, so all the issues, the restiveness that we are having in some part of Nigeria, because of certain issues like degradation of the environment because of the activities of these oil companies, we will not have those issues or less of it. Because if oil companies are seen to be mindful of community where they exist, and the people see them as such, that okay they

are for us and not only for profit making, but if organizations present themselves as being mindful only of the profit they make, then there lies a problem, and people will agitate, people will see them as enemy not as co-traveller in their development” (FG2P3, Community Member, Male, 49years).

This study findings reveal that some IOCs are not being mindful of the environment and issues as degradation devastate the oil communities, therefore, the oil organizations faces hostility. The findings also show that most of the IOCs initiatives lack a maintenance culture and some projects have been abandoned, thus, the majority of participants argues that the oil community's expectation of IOCs is integration in decision making, commitment and accountability in terms of social development. The oil regulators and community leaders suggests that all IOCs CSR in Nigeria should attempt to address community issues as this may contribute to the wellbeing of these communities as illustrated below in the following excerpts:

“The Chairman, those with authority in the community. The stakeholders, they are the voice of the people, because if it is possible give us the money and you will not hear our voice. I think that is their main aim and expectations, anything short of that, they won't like it” (FG1P1, Institutional Manager, Male, 57years).

“For us we see stakeholder as community institutions. We look at it as everybody that is directly affected in the community. And then (Pause...) when we talk about oil companies engaging in the community, they should (Ulm...) also understand that it is a commitment thing. And that is why NI will always want to say a whole community not a host community. Whatever you do in this community, make sure that if another community ask you are going to do the same. So they were saying about a market in another community that PDC built and they forget that they have a lesser amount. So oil companies should understand that once you have a relationship with the community you should be committed. Oil companies can go the extra mile to do project, forgetting about the cost, yes they could go extra mile. Those little things will cost a lot of issues because they having been citing example like how come those people have markets and there are communities as small as we are, and those people have markets, why can't we give them the same market” (FG1P3, CFO, Community Representative, Male, 48years).

Lompo and Trani (2013) show that from the perspective of the oil communities it is relevant for all IOCs in Nigeria to demonstrate a level of transparency since most of their CSR projects have been examined

as insufficient. This excerpt below presents community development as a major expectation from a community representative point of view:

“...community as a stakeholder, their expectation is development, and development, that is their major expectation. One other expectation is employment. The pressure actually happened from our predecessors, when the pressure comes like that, they say you empower this one, so you must empower me, many of them because of the greed” (FG3P3, Community Representative, Male, 40years).

Another focus group participant puts the emphasis on transparency and community engagement:

“The engagement process, one, transparent. It must bring every member of the community, institution to be of know, what is about to happen in communities, number two, we need to get the right person in the oil sector to head the department. And traditional rulers should always face community things. They should continue to engage community and do key informants interview, you go round and triangulate information so you can get the actual fact, so that is why we need professionals into this business” (FG1P3, CFO, Male, 41years).

Some community leaders and environmental advisor maintain that to some extent CSR of some IOCs is an added advantage to the society as it has created some jobs, empowered artisans and assisted farmers with agriculture products. Evuleocha (2005), argued that these social initiatives are paramount to community development and may reduce the number of homeless people in the oil communities. The following excerpts in the focus groups illustrate this point of view:

“I think it's just probably giving employment to citizens of that community. Ensuring that people that you are taking this crude oil from are properly taken care of, you give them good roads, you give them portable water, ensure that there is electricity in their community, just make them comfortable, in all spheres, as much as you can. Because whatever money you are making, you are actually taking it from them as well” (FG2P1, Ministry of Environment, Male, 52years).

“I think they contribute positively to the growth of the community. Because if we say, they give scholarship, they build roads, they give electricity, and they contribute in all major sectors of the economy. Of course it will develop that economy and the children of that community are better off because they have education, and their parents do not have to bother, you find out that some of this parents do not have money but because of this scholarship that are given as a form of CSR, this children can actually acquire education that they want and they have good roads. I think it is a positive impact” (FG2P2, Public Affairs, Female, 47years).

“Constructing road is one of them. Like he has earlier said, schools, those are basic ones that they need. I also know that, in some cases some communities, where my particular base is in Warri, built town halls for them, also built a civic centre for them. Health centre also, construction of roads, but they give them tarred roads. So those are some of the things I know. Besides, employment opportunity were also given to some of them. I am very, very aware of some capacity building. Capacity building is one of the organization social responsibility they owe the host communities, and it is striving fine if you ask me. I also know that most of the jobs were done indigenously. Indigenous participation, local use of some indigenes in the local jobs there. Because when you teach a man how to fish, you yourself you will have peace” (FG3P1, Monitoring Manager, Male, 42years).

This study findings show that IOCs have built market stores for some communities but are negligence of other communities. That is why some oil communities argue that they are yet to benefit from oil organizations’ CSR. Community development is not the same for all communities, since not all benefit from CSR initiatives. This study findings corroborate Frynas (2012), and Visser and Tolhurst (2017), that Niger Delta has one of the most impoverished communities in Nigeria, and a poor education system in the developing context, thus, communities desire welfare of their members and IOCs should attempt to have a listening hear for the community at large. The following excerpts from focus groups illustrates:

“... I believe that they have not done well in that area. because I won’t know if this questions would still come to how the companies are checked in terms of what they do in terms of corporate social responsibility. In my own assessment of corporate social responsibility, from the point of view and how the oil companies have been behaving in time past and understanding is that, what do we really use as a yardstick for the pass mark of a very and well-meaning corporate social responsibility? Meaning that this as to also come as a form of legislation from the government, almost like a law that there is a particular percentage that is acceptable for a particular company’s corporate social responsibility. It doesn’t mean that we don’t have indigenous companies that are big in that capacity. But what I am trying to say is that this companies have not really extended their resources enough for corporate social responsibility, it is supposed to show how much you want to let the community know what they mean to you. Because what you give is as much as what you have benefitted either by the resources you have taken from that place or by the virtue of you operating even in that location at all. In terms of scholarship, what is the ratio of scholarship given? In the first place, irrespective of the amount they have used to sponsor the scholarship. Do you do borehole (Emphasis) as a corporate social responsibility when you could as well put in place power plants to make sure that there is constant water to power that borehole. So they are challenges, at the same time I don’t think there is an equation to what they are really benefitting from those particular communities” (FG4P2, Community Member, Male, 34years).

“Community as a stakeholder, their expectation is development, and development, that is their major expectation. One other expectation is employment (Stress...). Like they want to be involved, because they see themselves as partners. So they want to be involved. Many of them need money. The pressure actually happened from our predecessors, when the pressure comes like that, they say you empower this one, so you must empower me” (FG3P3, Community Representative, Male, 40years).

This study findings show that some oil communities benefit from CSR, whilst some other communities do not receive the same development. The community member argue that some IOCs show favouritism and develop the communities where they have business operations. This inequality has its root in corruption and leadership greed, these communities that are yet to benefit incur pressure on IOCs for community development. This findings is consistent with Ite, Ibok, Ite, and Petters (2013), that oil organizations claim to engage in CSR, but this initiatives are yet to reach the devastated oil communities as a result of IOCs negligence on the exploration environment.

5.8.4. In Summary on Stakeholders' Perceptions on CSR

Some participants in focus groups argue that CSR means giving back to the society, in other words, an organization may donate to the less privileged in order to impact on their productivity, and the oi managers themselves state that “ it is a win-win” situation, thus, CSR is perceived as reciprocal-altruism. This is in line with Amaeshi et al. (2006) and Carroll (2016) findings regarding the philanthropic aspect of giving back to the society that enable an organization have existence. This pattern is perceived as the philanthropy donation in Nigeria, and a discretionary CSR in the western context (Visser, 2006).

Some community leaders argues that the IOCs CSR initiative is yet to reach the actual beneficiaries and those whom need the interventions. Although, some of other community leaders mentioned that their communities have witnessed notable improvement as a result of the IOCs social development and initiatives. Some of these projects are, instalment of transformers, building of community market stores, educational scholarships, basic funding for local artisans and capacity building. On the other hand, this IOCs CSR initiatives are unequal since some IOCs build market stores for some communities and other communities faces negligence.

Amaeshi et al. (2006) study on indigenous organizations explains that CSR is embedded in the socio-cultural aspects in Nigeria, as extended kinship, and organizations give back to the society through some form of benevolence or the other to the disadvantage people. This study findings is in line with the previous study since the religious aspects are considered as a paramount basis for charitable donations to the less

privileged (Amaeshi et al, 2006). Previous sections discussed the IOCs philanthropic and charitable giving that has its origin in socio-cultural aspects of Nigeria. This findings suggest that the cultural aspects of giving to the less privileged may influence on the perceptions of CSR among IOCs in Nigeria and the understanding of organizations' philanthropic responsibility (Carroll, 2016).

In this section, most of the study participant's perspectives of CSR is simply an act of altruistic giving that may benefit both the IOCs and the communities. Other participants argues that CSR is a social contract between the oil organizations and communities (e.g. community leaders and members) through the significant document known as the GMOU. Some participant's idea of CSR is that the IOCs promote CSR in the light of a community development.

5.9. Perceived Relevance of CSR

This theme presents findings regarding the understanding of CSR perceived relevance to the Nigeria's businesses and the society from focus group participants. The sub-themes are, long-term impact and sustainable development, socio-economic growth, and CSR towards environment protection.

5.9.1. Long-term Sustainable Development

This study findings show that it is relevant that all organizations in Nigeria develop a more structured environmental policy that may also stress a continuous CSR and promote a sustainable development. The rationale behind this argument is that CSR projects are a onetime initiative that lacks continuity. Most of the community leaders argue oil organizations' CSR often lack completion since some IOCs fail to acknowledge the impact of these initiatives in the long-run. This sub-theme reflects the findings that CSR relevance is dependent on whether the measures IOCs uses are sustainable over time. The following excerpt illustrates this point of view:

"The water they installed, the maintenance which we asked from them, they refused to do anything on the maintenance. When we wrote them, I think the person there should receive stipends for the maintenance. We the community too we contribute. For example, like the one here now, we wrote to them about the maintenance but they didn't answer us. So on the other hand, even, there are so many things, and the roads are so bad. If they can come in from there, this one they say they did, because the government is not forthcoming on water projects. Like what they did now, is good but we can improve on this... Maintenance is the word... it needs maintenance! Electricity to power the thing, fuel to power the generator, and so on and so forth...now the tank is leaking now, so many things are happening over there" (FG2P1, MOE, Male, 52years).

“This our community, number one problem we have right now is road. Because road opens up things everywhere. People are bound to move from one place to another. Road is very, very important, and the maintenance, not only making road. We need to develop maintenance culture, because maintenance culture is not in our constitution here, in Nigeria. So that is the problem we are having. Make road and abandon it, that's their way of doing things. So that is the best thing everybody will benefit from. Street light is very important. Those are the major things” (FG4P1, Community Leader, Male, 59years).

This study findings show that some IOCs managers are not aware of the relevance of CSR to the society and do not always acknowledge the long-term impact of their initiatives on the communities, since some of the projects lack a maintenance culture, therefore, those CSR measures are unsustainable and the abandoned projects are some of the outcomes that is glaring to externalities. Other participant argue that there are some organizations whom do not fully engage in CSR and others may not link CSR to a sustainable development. The following excerpt in the focus group illustrates this perspective:

“I think companies who don't engage in corporate social responsibility, probably they don't know the benefits that ensue in giving this, and you know, if you are in a community, you are taking most of their resources and you can't give back to them, you don't have any relevance to them. But if you give back to that community, of course you will affect them positively, your product will sell and they will project you in a good light to other people around you (FG2P2, Public Affairs, Female, 47years).

Some participants argue that the majority of IOCs CSR is an annual project that tends to exclude the main stakeholder (the community) from its initial planning process. They complain that there is not a formal document that might help them fight for their rights, as follows:

“...look at all our roads, they have not even done anything. Some of them are just deceiving us, they are not doing anything. Let them do a tangible project, let them try to reform this communities. Let them put a milestone down. The way that they have been treating us just like I told you earlier, look up to this time, no MOU with us and if you don't have that understanding, that document, what will you hold to fight for your right? So, they have negative influence on us that is just the truth” (FG5P1, Community leader, Male, 62years).

The communities that are close to the oil town farms and creek bear the highest risk of oil hazards since most of the locals claim that they have no intellectual rights and the IOCs have become negligent of the environment in terms of limited milestone projects. Although, most of the IOCs claim to participate in one form of CSR or the other as discussed in previous sections, but this limited CSR projects often lack

completion. This study findings reveal that the schools and hospitals require staffs and ongoing public services, however, there is an absence of medical practitioners, limited tutors in public schools and understaffed teachers in a poor teaching environment (Frynas, 2005; Akpan, 2006; Idemudia, 2010). CSR relevance depends on whether these IOCs CSR measures are sustainable in the long-run and over time.

5.9.2. Socio-economic Growth

The majority of stakeholders note that CSR is important for the growth development of the entire Nigeria's society, which is in line with existing studies (e.g. Sprinkle & Maines, 2010). CSR has improved in the last decade and some community members examine its positive impact on the society, such as assistance to children education. The business environment also benefits from CSR as it enhances the welfare of the local people and creates a better atmosphere to operate business activity. Therefore, IOCs CSR initiatives contribute to community development and growth of indigenous firms, as shown in the excerpts below:

"I think they contribute positively to the growth of the community. Because if we say that they give scholarship, they build roads, they give electricity, they contribute in all major sectors of the economy. Of course it will develop that economy and the children of that community are better off because they have education that they want and they have good roads. I think it is a positive impact" (FG2P2, Public Affairs, Female, 47years).

"We have implied it in a way that CSR is actually relevant to Nigeria for social, economic, and development of the people and of our communities. So the companies that are concerned they play a role, a supportive role. Governments here, by, as time has proven, have not been able to do everything. So governments, communities and the people, they need support of some of this oil companies. Even, come to think of it, some of this companies are even richer than some governments (FG2P3, Community Representative, Male, 40years).

Local indigenes benefit from IOC's CSR regarding education intervention and the number of educated children are growing in comparison to the past decades. IOCs education intervention impacts on Nigeria's socio-economic growth and development since Nigeria has one of the worst education system in the world, and the unstructured model of teaching in public schools (Idemudia, 2012). The following excerpt from a focus group discussion illustrates this:

“In Niger Delta, I want to say in the past few decades, the number of educated is growing in those communities. Before now, most of the states from that community are listed among the EDS (Educational Disadvantage States) but now, I think it is improving” (FG2P1, MOE Director, Male, 52years).

The results show consistency with Ibeanu (2000) findings that in some ND towns, most of the locals have been listed among the least educated people in the world, and these educationally disadvantaged people faced humiliation in terms of the inability to read or write due to limited learning opportunities. In more recent projects developed by IOCs made it possible for many indigenes to benefit from scholarship (primary school to tertiary).

IOCs claim that their CSR initiative measures impact on the society, the oil communities in Nigeria claim to be excluded from the decision making process regarding CSR development. Community representatives are often excluded and absent, left out of such processes aimed at enhancing the community’s wellbeing and development. Therefore, most of the ND communities claim that they do not feel a sense of belonging. The following excerpts in the focus groups illustrates this point of view:

“What some of them are doing right now is not the right approach. They should try and involve the communities, so they can identify the needs. Those scholarship they are doing right now is just eye service, they are not really touching the lives of people because they don’t know their needs. So I think that is what they are doing that is not correct which they need to change. They need to hear from the people, from the grassroots. “The government does it, one day they will approve 100 schools to be built in and they begin to build. Probably, school is not the problem for the community, it could be water. If you establish a school in that community, how will they go to the school and utilize it? Yes, some community might need school, some need water, some need light, so you go and hear from them not just do project here and there. So we have many unutilized government project lying waste. That is why when they say they have done this for community, community keep on saying nothing! Because they have not been sincere to community from inception” (FG1P2, Public Affairs, Female, 47years).

“If you are giving money for instance to a particular community, and you give it to the head of this communities, the money doesn't really get to the people who really need it. I'm not saying they should bypass their heads. Probably do a public opinion of how this CSR can actually get to the people who need it, not on the peripheral. They are people who actually need it, identify those people and give it to them” (FG2P1, MOE, Male, 52years).

“Sometimes when you see this community guys agitating you will want to have a second thought, you will want to sympathize with them. Because many of our government, bureaucratic

and ethnic divide, they tend not to have a listening ear where it pinches most. When you go to some of these communities, it's not really okay (emphasis). Environmental challenges must be looked into and addressed. And another thing that must be looked into, going forward" (FG3P2, Community Representative, Male, 40years).

According to Idemudia and Ite (2006), there is a need for organizations to include the communities in their decision making and sustainable development is paramount in terms of the common initiatives of IOCs in ND. The study findings also show the relevance of addressing the environmental challenges in oil producing communities and the impact of CSR regarding the socio-economic development.

"...they are not in the grassroots. So let them bring everything closer to the people, so that they will now be closer to the people. Because by the time you say you are thinking of how to develop a mud house in the village and you are staying in the flat how will you develop that mud house?" (FG5P2, Secretary Union, Male, 53years).

The study findings show CSR relevance - both to the Nigeria's businesses and the society. The IOCs CSR initiatives often exclude the community people, thus, the secretary union leader suggest that CSR is important for the growth and development of the society and in the long-run might impact on the economy at large.

5.9.3. CSR towards Environmental Protection

In Nigeria, oil activities result in various environmental damages, and have a dramatic impact on the environment, specifically, oil communities and its people. The study findings is consistent with Idemudia (2010) that as a result of oil exploration and burning of illegal gas in Warri, ND, have caused severe air pollution, allergic reaction and infectious diseases from irritants and also sinusitis due to dark fumes.

Therefore, CSR is relevance and should be a means to mitigate the negative impact of oil exploration in these oil communities that faces deterioration and IOCs should somehow direct CSR towards environmental preservation, as these measures would be of utmost importance. The following excerpts in the focus groups show that CSR is a relevance measure that might reduce environmental degradation:

"I think the greatest responsibility that the oil company can do, is to also reduce degradation of their environment. Because that has been the major issue and also reduce gas flaring, see what alternative uses, they can cooperate with the government in that area, a lot can be done in that area, anyway, I want to throw that line, we ought to have been in the league of leaders, developed nations by now, but what do we have? Reverse is the case. We have decaying

infrastructure, restive mentality, and then divisive tendencies across the country because of unemployment, active population, large number that are unemployed and restive because of the mismanagement of this natural resource” (FG2P3, Community Manager, Male, 49years).

“Well, using Ogoni as a key study there is environmental pollution and this thing caused a lot of agitation that led to so many loss of live. The President came up with environmental remedial clean up issue, exploration leaves the community degraded like never before. As a company one of the key thing they should not fail to do is addressing environmental issues. Sometimes when you see this community guys agitating you will want to have a second thought, you will want to sympathize with them. Because many of our government, bureaucratic and ethnic divide, they tend not to have a listening ear where it pinches. And another thing that must be looked into, going forward, environmental hazards, one of them is this (Pause) illegal bunkering, this guys go there and mess the things up, you will see crude spill everywhere. We do a clean-up of the whole environment” (FG3P2, Abura Fields Officer, Male, 39years).

The oil communities suffer from air pollution due to oil exploration activities and as such it is dangerous to the health of local indigenes. Some participant argue that using the Ogoni case, IOCs in Nigeria are ignorant of the environmental pollution from crude oil and the Nigeria’s governments show a high level of negligence regarding illegal bunkering. The excerpts in the focus groups below illustrates:

“Oil have polluted everywhere (Emphasis...) our environment are no longer safe. They've drilled, they've spill. Even to get fish in the fishing community is now very difficult. The livelihood of the people have been lost. The air we breathe in is polluted. In Port Harcourt about three months ago, we had this black dust or was it...you must have seen it on the net or in the news, all this as a result of pollution is everywhere “So that CSR is very important, mitigate the impact, especially the environmental part of it, when you rob them this way, you try to augment this way” (FG1P3, CFO, Community Rep, Male, 48years).

“When there is no peace, no development, Niger Delta militants, Arewa and the rest. One, government need to have a political role to resolve, communication is key. When you are up there, and you leave the people down here, when there is a bridge of communication anxiety creeps in and when anxiety creeps in you will see people start agitating. So the solution to

those things is, Niger Delta restiveness is let us sit down and talk. Everyone should be carried along, I think the word is equity and fairness. All the leaders that we have are now shying away from this thing” (FG3P3, Community Representative, Male, 40years).

Some participants and community representatives argue that this re-current conflict in ND is as a result of high unemployment rate and community’s agitation towards oil managers originates from stakeholders’ (communities) exclusion. The militant groups in ND is increasing and demonstration from aggressive youths towards the oil managers and governments have not in any way to tackled the issue of environmental degradation that leaves the oil production environment devastated. A community leader argues that the emergence of oil has come to kill the communities and it has incurred more negative and harm than good as the following excerpt from a focus group illustrates:

“As a matter of fact, the emergence of Oil in the Niger Delta has come to kill its communities, because it has come to do more harm than good to the people. In a situation where we discover oil, before oil, we were all engaging in fishing activity. Fishing, farming, and other means that were natural form of business, livelihood. But today the first oil struggle at Oloibiri, saw our communities depending on the oil. And now that we are all depending on the oil, we have all lost our farmlands, we have lost our fishing activities, and we never get into it. And yet at that, we have not even involved in the exploration of the oil. Those that are not indigenes that are not from there are those that are given the license to do the exploration. Those of us that are there could not have, because if you look at it today, the oil licences, oil blocks today are not owned by indigenes of the Niger Delta, they are owned by people from elsewhere. No person in the Niger Delta own an oil block, so that is a harm, not good. We lost our activities” (FG4P1, Community Leader, Male, 59years).

5.9.4. In Summary on Perceived Relevance of CSR

Focus group participants argue that CSR is important to the Nigeria’s businesses and society since it may impact on the living conditions and environment, and ultimately contribute to the nation’s economic development. CSR relevance to the businesses and society would impact on the long-term objectives of IOCs in terms of linking CSR to a sustainable development. This study findings show that CSR has a strong link to sustainability and IOCs need to acknowledge the long-term impact of their CSR initiatives.

The study findings show that some IOCs initiatives are a one-time projects that tends to lack a maintenance culture. The schools and hospitals that IOCs renovate and take up as their CSR require staff mentoring and ongoing services, however, there are absentees and or limited medical practitioners in the general hospitals. The lack of CSR continuity seems to reveal that some of the IOCs fail to acknowledge

the positive impact of CSR initiatives in the oil communities, therefore, these IOCs CSR measures become unsustainable over time.

Some participants argue that CSR is relevance to the Nigeria's society since it may impact on the socio-economic growth of the entire nation. The IOCs CSR initiatives includes education intervention that comes in various forms such as, scholarships and renovation of dilapidated schools. Nigeria has one of the worst educational system in the world and the unstructured mechanism is one of the underlying reasons behind IOCs support in this area, which might improve on the nation's academia and level of literacy, and this is in line with Idemudia (2009; 2012) studies.

CSR relevance would mitigate and lessen the environmental degradation, pervasive poverty, and also address the endemic corruption that may reduce violent in some of these oil communities and this findings is in line with Renouard and Lado (2012). The impact of CSR to the ND might improve on the environmental protection and towards a better environment that is less restive and agitated.

5.10. The Summary of Results and Discussion

Chapter 5 aimed to present the research results and discussion, and the study has nine main themes and 35 sub-themes. The study findings show that there are different meanings and understanding of CSR among IOCs in the Nigeria's Oil Sector. It is relevant to mention that CSR in a diverse culture as Nigeria, means different things to different people and this findings is in line with Dahlsrud (2006).

In Nigeria, most of the participants argue that CSR is mainly philanthropic and a charitable donation to the less privileged and motherless babies. This study show that CSR is voluntary and there is no law that enforces any organization to engage in CSR, therefore, IOCs managers come up with their own social development policy and this depends on whether they hit margin in order to give back to the society.

Some other participants argue that CSR is linked to an ethical and moral-aspect since some oil managers have a conscience to do the right thing in a respective society. Thus, giving to a certain group of underprivileged may have a strong link to leadership personality and a credible attitude towards outsiders.

This study findings show that IOCs CSR interventions includes education interventions in various forms such as, scholarships, schools and building renovations, training of artisans, and skill acquisition. Other IOCs initiatives includes, installation of electric transformers, sponsorships to sports events, payment for eye-surgery and donation of nets and insecticides to general hospitals for malaria prevention.

This study shows that IOCs have limited focus on the health care sector in Nigeria that deserves full attention. Other participants argue that CSR initiatives are repetitive and this findings is in line with Kirat (2015). Eweje (2007) argued that there is a need to intervene in the medical health care in Nigeria, since most of the general hospitals lack modern technology, often situated in poor environment that lacks hygiene and limited nurses and doctors are some of the reasons Nigeria has the highest rate of birth immortality.

This study findings show that one of the most impoverished region and devastated environment in Nigeria, is the Niger Delta, and this is in line with Oviasuyi and Uwadiae (2010) studies, which asserts that the majority of these oil indigenes are yet to benefit from their God's given wealth regarding crude oil revenues. Most of the ND people have been deprived of their fundamental rights and land ownership, several people have faced displacement, whilst others witness a decaying infrastructure and frequent inadequate power supply. The widespread poverty in Niger Delta is alarming and the increase in unemployment rate deserves the governments' full intervention.

Ite (2004) and Govindan et al. (2014) studies debate on whether IOCs CSR practices in Niger Delta is genuine since some oil community leaders argue that there is limited impact from these initiatives on the ND social and environmental development. Although, this findings show contradiction regarding Maon et al. (2010) studies and emphasis on ecology management, in the sense that organizations that are socially responsible are mindful of their impact on the environment (e.g. the production and exploration areas).

This study corroborates Idemudia and Ite (2004) that to a large extent the Nigeria's governments have a significant role to play in terms of addressing the socio-economic issues that may contribute to a decaying society. Therefore, the governments should attempt an enforcement policy that oversees oil regulations since the oil sector needs a more structured governance in terms of appropriate environmental laws, and regulatory policy that promotes a zero tolerance regarding corruption.

Findings also show that IOCs should mitigate the damages caused by their oil extraction and waste production that tends to impact negatively on the environment (e.g. degradation, marine pollution and destruction of farmlands). This study findings show that some IOCs CSR is an escapade of punishment from environmental organizations since most of the oil communities have become worse off than they were in the past decades, and this findings show consistency with Porter and Kramer (2006), that CSR of some oil organizations is a window dressing.

Despite the subsequent CSR projects and increase in philanthropic CSR in Nigeria, there is still much to do in terms of infrastructure and development, and lack of a stakeholder collaboration might be an obstacle to having an efficient CSR implementation. This results corroborates with Idemudia and Ite (2006) that not all IOCs CSR initiative in ND faces failure, since some initiatives have improved on community development. Nonetheless, IOCs managers should attempt collaboration with state governments and state commissions in terms of addressing the weak governance that may impact on these deprived oil communities.

This result corroborates Andrews (2013); Lompo and Trani (2013) findings that one of the major hindrances to addressing Nigeria's socio-economic problem is the government's pattern of a top bottom approach. This study participants suggest that it seems best to stimulate the bottom up approach because the grassroots are part of the society and the community people are prominent stakeholder groups.

Obi (2014) argues that the increase in corruption among top officials in Nigeria is alarming, and some of the study participants emphasizes this issue since the endowed natural resources seems to be free, the governments take full advantage and the overall mismanagement tends to result in the nations resource curse. Some of the community leaders also argue that crude oil in Nigeria have become an avenue for mismanagement due to the nature of poor policy implementations and the corrupt leaders whom control these resources indicate a higher level of incompetency and absenteeism in terms of environmental compliance and enforcement.

This study shows consistency with Idemudia (2010), that corruption among top officials have seen the failure of most of the oil producing development commissions that have been established by past and present governments, e.g. NDDC and OMPADEC. Some participants argue that CSR of IOCs is examined as a tool to fix some of the socio-economic problems that faced Nigeria, since the governments are unable to address some of these dilemma and the majority of ND indigenes are yet to feel the presence of government's development commissions in order to address the issue of poverty. This study findings corroborate Evuleocha (2005) and Idemudia (2012) studies that Nigeria has one of the most corrupt leaders in developing context and in the world.

Among IOCs, some of the drivers of CSR implementation are, having a sustainable business, management policy, and leaders' sensitivity. IOCs opportunities for having CSR implementation namely, better environment to operate, a favourable relations with the community and governments. Some stakeholders perceive CSR as a reciprocal- altruism and a win-win outcome, thus, through a customer retention, some IOCs show the willingness to give back to the society.

It is relevant to mention that there is no individual IOC in Nigeria that has health insurance policy for its host community in case of fire incidents, therefore, the oil communities bears the risk mostly. Some of the obstacles to IOCs CSR implementation are, corruption in high places, leadership greed, governments bureaucracy and lack of needs assessment and community buying. Sprinkle and Maines (2010) argue that socially responsible organizations seem to be mindful of their environment, conserving energy, and reduction of carbon emission.

The study findings also show that despite the increase in IOCs CSR awareness and an added value to the Nigerian businesses and society, the probability that CSR of some IOC's will achieve its full objective in the near future regarding a sustainable development is limited. Most of the IOCs CSR focus on the philanthropy responsibility, although, most of the oil organizations target the oi operators and their host communities and desire a recognition from the governments, therefore, CSR is in the charitable stage. Some other participants argue that CSR positioning in CSR is at the early and incubator stage in terms of systemic stage (Visser, 2011). Therefore, there is still much to do in terms of a deliberate and strategic CSR policy articulation in Nigeria.

Chapter 6

6. CONCLUSION

Corporate Social Responsibility in developing countries witnesses the scarcity of studies when compared to the amount of research in the developed economies and societies. In Nigeria, most CSR studies have focused on MNCs operating in the oil sector (Frynas, 2005; Akpan, 2006; Amaeshi & Amao, 2009). The present work aims to contribute to the scarce literature on CSR by providing the perspective of Nigerian (indigenous) oil companies.

This study intends to get a deeper understanding of CSR discourses and practices among indigenous organizations and their status in the Nigeria's Oil Sector. Specifically, it aims to contribute to knowledge in terms of the IOCs CSR stage of developments, and advantages and difficulties that IOCs tend to encounter in CSR implementation. The research explored the fundamentals of IOCs CSR in light of the perceptions, motivations and rationale of its basic policy in Nigeria that has received limited attention so far.

Findings show that Nigeria's economic development is stagnant, specifically in the oil sector, and most of the oil communities have expectations from IOCs in terms of a genuine CSR that supports a sustainable social development. In spite of the findings in extant researches, there are still gaps to fulfil. Since most studies on CSR in Nigeria have focused on MNC, main research question arises:

"What are the views, stages, opportunities and obstacles of having corporate social responsibility practices in indigenous oil companies in Nigeria"? The sub-questions are as follows:

- I. What are the CSR discourses and practices among indigenous companies in the Nigerian oil sector?
- II. What is the actual status regarding CSR development?
- III. What are the main perceptions of opportunities and obstacles with regard to CSR in indigenous Nigerian oil companies?
- IV. Who are the main stakeholders of indigenous Nigerian oil companies and their different meanings and understandings of CSR practices?

This study is relevant to academics, the public, scholars and business practitioners in the Nigeria's society since it provides an analysis of indigenous oil corporations' CSR development, by evaluating their current status. Specifically, this study addresses the CSR-related initiatives and rationale underlying it based on stakeholders' perceptions and meanings.

6.1. Major Findings of the Study

The richness of this study has its root on the diversity of participants' contribution, through semi-structured interviews and focus group discussions and their verbal accounts and non-verbal expressions regarding CSR. The major findings will be summarized according to the main research objectives:

- I. Analyse managers' perceptions on the nature and content of CSR, by describing the CSR-related initiatives undertaken by IOCs and rationale underlying them;
- II. Evaluate where IOCs stand in the process, in order to place them in the stages of CSR development;
- III. Identify the main perceived advantages and obstacles regarding CSR implementation;
- IV. Determine the key stakeholders of IOCs;
- V. Analyse the accounts of key stakeholders regarding CSR of IOCs.

This study results show that there is still no clear understanding of CSR definition in Nigeria, whether it is a charitable donation, a philanthropic concept, or managers' ethical responsibility in order to bridge a gap between the society and governments, or a Western caricature of CSR (Amaeshi et al., 2006). Therefore, there is a lack of a consensus on CSR meaning in Nigeria and a well-developed template to guide oil organizations on how to implement CSR and this is in line with Carroll (1999).

In Nigeria, CSR is a complex topic due to the difficulty to reach a consensus on its definition and the specific motivation behind its implementation policy and this findings corroborate (Dahlsrud, 2006). Some participants and indigenes in oil producing communities still perceive CSR as a mere rhetoric, since some of the organizations' CSR projects are abandoned, and other infrastructural project faces incompleteness due to a lack of continuous mechanism and this findings is in line with Frynas (2005) and Akpan (2006).

6.1.1. Perceptions, Discourses and Motivations for CSR Implementation

The first objective of this research was to understand the perceptions of CSR and the discourses of CSR initiatives in the Nigeria's oil sector. This study also presents IOCs rationale for CSR implementation in Nigeria. The evidence presented in chapter five discusses interviewee's views on CSR discourse practices and focus group discussions on the relevance of CSR to the Nigeria's businesses and society.

The study findings show that stakeholders are those who may affect and be affected and or influence the organizations' decisions and objectives and the stakeholder umbrella of IOCs are namely: oil operators, employees, host community, customers, and governments oil regulators, although, this findings corroborate extant literature except for the exclusion of the media as part of the external stakeholders

groups (Freeman, 1984; Maignan & Ralston, 2002; Park et al., 2014). The study shows that most of the stakeholders have similar views regarding the nature of CSR projects, namely, educational intervention that surround scholarships, renovation of schools, donation to motherless baby home, and construction of borehole water project and this is in line with Amaeshi et al., (2006).

The study findings corroborate Amaeshi and Amao (2009) that CSR in Nigeria is voluntary and thus, the oil regulators have a mandate that all oil organizations in Nigeria must participate in CSR. Still, the Nigeria's governments is yet to pass a bill on a mandatory CSR, specifically in the oil sector, therefore, the majority of IOCs CSR policy is linked with individual managerial decision. Findings also show that CSR voluntariness in Nigeria results from some top leaders' willingness to support community welfare.

The study is in line with some of the idea of IOCs CSR initiative in Nigeria is examined as repetitive, since most of the CSR initiatives of IOCs have similarity, namely: education intervention (payment of tuition fees, scholarships) and schools renovations, donation to general hospitals health care, vocational training of artisans and skill acquisition centres, awareness of the epidemic HIV/AIDS, malaria prevention and treatment, installation of electric transformers to villages that lack energy for several months, infrastructure development (tarred road) and some medical aid to displaced people and assistant to accident victims.

The study findings show consistency with Kirat (2015) that most of these IOCs CSR initiatives are repetitive and mostly the projects focus on educational intervention that comes in various forms. Other common initiatives are construction of borehole projects for water consumption to host community that lack access to clean water and women empowerment. The IOCs have limited focus on the medical health care in Nigeria that deserves full attention. The majority of general hospitals in Nigeria lack good management and often operate in a poor environment condition.

This findings corroborate Ite (2004) that most of the IOCs CSR initiative is channelled through managers' discretion, and some IOCs are challenged by the Nigeria's stagnant economy and since they claim they are yet to hit margin and may not be financially buoyant, some CSR in oil communities is yet to achieve its objectives. Although, most of the oil communities put pressure on IOCs to engage in an active and authentic CSR, since the oil communities that benefit mostly from IOCs CSR are those closer to the oil organizations' facility and this is in line with Frynas (2005; 2012).

Andrews (2013) argue that integration of the grass-roots is an important aspect regarding the social development of a community and this study show that some oil communities do not feel any sense of

belonging regarding organizations' decision making through the CSR implementation process. Therefore, until some oil corporations and the Nigeria's governments reach an agreement on the yardstick for a mandatory CSR policy, some IOCs CSR projects may be channelled into wrong places and all efforts to address some socio-economic issues as unemployment and poverty will continue to witness failure (Idemudia & Ite, 2006).

The study findings show that some participants are unable to differentiate between philanthropism and voluntariness and a strategic CSR other than the western image of Carrols CSR pyramid (philanthropic and ethical responsibility) (Carroll, 1991; Visser, 2006). Despite the selfless and benevolent giving of some IOC's in Nigeria, the majority of local indigenes still perceive CSR as some form of charity donation to a marginalized and impoverished society, others misconstrue these CSR initiatives as a mere charity donation. This study findings corroborate Amaeshi et al. (2006) that CSR of indigenous organizations is philanthropic, therefore, philanthropism is yet to be considered as a full function of a deliberate CSR in Nigeria and not as a mimicry or caricature of Western CSR.

This study findings is in line with Akpan (2006) that CSR is a mere rhetoric since some oil organizations' objective in terms of CSR is different from their daily activities. On the one hand, this study participants and some community leaders in ND argue that CSR is non-existent since some of the IOCs CSR is a single time project, other initiatives faces abandonment, e.g. uncompleted hospital facility in some oil community, dilapidated school classroom from lack of maintenance and borehole water projects that is yet to function.

In Nigeria, some stakeholders' perceptions of IOCs CSR are examined as a "reciprocal-altruism". Although, Amaeshi et al. (2006) argued that CSR is embedded in the socio-cultural aspect in Nigeria that extends to kinship. This cultural aspect has its origin from an altruistic attitude and some participants argue that Nigeria is a very religious country with the majority of people practicing one from of religion or the other (Christians and Muslims).

The moral and ethical aspect of IOCs CSR has its root from a cultural-embedded society and good citizenship (Evuleocha, 2005). Some participants argue that the majority of Nigerians are religious people (Christians and Muslims) and there is an assumption concerning the role of respecting human right in these religious practices, abiding by social norms and following some of the cultural heritage of the ancestors (donation to orphans and widows). Since this beliefs is connected with righteous obligations and obedience to Gods commandment, some managers are inclined to give back to the society as a form of their religious background.

According to Mutch and Aitken (2009); Halme and Laurila (2009), some of the advantages that comes with CSR innovation is the opportunity for a marketing promotion through the idea of increasing awareness of giving back to the society. This concept of altruism roots from the premise that some of the IOCs improve on the welfare of their host community through infrastructure development and education intervention in order to have a win-win outcome. The idea of “giving back to the society” is for a customer retention since these segments may generate more income and thus increase in profitability and margin earnings, thus, this is in line with Scandeliuss and Cohen (2016).

The study findings is in line with Amaeshi et al. (2006); Eweje (2007); Visser and Tolhurst (2017), that CSR is voluntary and the majority of IOCs claim to participate in one form of CSR or the other, and the question is whether these corporations’ social responsibility is a state of the art CSR that stresses stakeholders’ integration in the decision making or social projects that are projected to the community without needs assessment.

The study findings corroborate Idemudia (2012) that some IOCs CSR is examined as an assistant to the Nigeria’s government’s responsibility, since the leaders are unable to address all of the society’s problem. Most of the oil communities’ expectations of all IOCs is to address some of these governments’ failed promises, e.g. decaying infrastructure, limited opportunity to education and poverty that faces the oil communities.

This study finds consistency with Idemudia (2012) that it is the Nigeria’s government’s role to provide basic amenities for its people, and we find that the majority of IOCs manager establish different CSR policy in terms of a convenient social project that is in line with their organization culture. Some IOCs in Nigeria strongly believe that CSR is a necessity, whilst others assume that social responsibility is the Nigeria’s government’s obligation to improve on socio-economic development for the entire nation.

This study corroborate Amaeshi et al. (2006) that despite the bandwagon of a philanthropic CSR in Nigeria, most of these oil communities are still impoverished and devastated from oil remnants and sediments on the soil. The majority of CSR projects have been abandoned, and some hospital facility is yet to see completion (Frynas, 2005; 2012). The results also reveal that some IOCs give out contract in form of carrot money to some greedy community leaders that position themselves as middle-men to implement social projects and none of these development projects have been administered. In spite of the increase in IOCs welfare and concern for the people, most of these oil communities faces inadequate power supply, limited street light, and poor road network with major pot-hole from oil tanker distribution.

This study findings is consistent with Arevalo and Aravind (2011) that shows the several and different drivers of CSR implementation in Nigeria. Most of the common drivers of CSR is having a peaceful environment to operate, since the ongoing conflict in the oil geographical area - Niger Delta - is complicated. Some IOCs in Nigeria argue that CSR is an avenue to create an enabling environment and efficient outcome, thus, a win-win result. This study findings agree with Agudo et al. (2012) regarding others' assumption of CSR implementation, that it is an organizations' obligation since it supports a continuous business and growth, and there is a strong link between CSR and a long-term sustainability.

This study findings corroborate Renouard and Lado (2012) as other IOCs motivation for CSR implementation in Nigeria is the governments' recognition in terms of a financial tax rebate. More-so, this study is consistent with Friedman (1970) idea in terms of paying high tax and levy to the governments institution and in the case of IOCs, royal tax to NNPC which is one of the main reasons some oil company do not engage in an active CSR. Other drivers of IOCs CSR in Nigeria are: management policy and leaders' sensitivity, relationship with the communities and operating in a less restive oil community.

6.1.2. CSR Stage Development of IOCs in Nigeria

There is a debate regarding the idea of IOCs CSR positioning in Nigeria, since some participants argue that CSR in Nigeria is still at an early and developing stage. This study findings show that some IOCs initiatives includes renovation of abandoned infrastructure as their CSR, whilst some of the CSR initiatives of other IOCs in Nigeria focus on start-up funds for local artisan (hair-dressing, soap-making, mechanical training, tri-cycling transportation, catering and farming), thus, the specific status of CSR development is the charitable stage.

This study findings corroborate Amaeshi et al. (2006), since most of these IOCs CSR initiatives focus on the host community members, thus, CSR positioning in Nigeria is examined as the charitable and early philanthropy stages. Although, some of these initiatives show a lack of deliberateness and needs assessment of specific demands of the stakeholders involved and is in line with Andrews (2015).

The majority of IOCs argue that CSR in Nigeria has witnessed growth since the host community benefit from improvement in terms of social development and school intervention. On the one hand, this study agree with Idemudia (2009) that most of the oil creek is left devastated and damaged from oil spill. The debate in most of these oil communities is that CSR is a mere rhetoric due to the contradiction of stated objective of IOCs (improvement of infrastructure and community development), and an absence of leadership and managers' negligence (Akpan, 2006). Therefore, some participants argue that CSR positioning in Nigeria is still at an early stage.

This study findings corroborate Adegbola (2014) that CSR initiatives of some IOCs is perceived as a marketing tool, since their promotional activities may be a link to maintaining a positive image and increase in public relation. In spite of the voluntary CSR initiatives as education intervention, there is no single health benefit for the oil communities, e.g. insurance coverage for mostly locals that bear the risk of oil exploration.

This findings agree with Visser (2005) in terms of the status of most of the IOCs CSR in Nigeria, that some are in the philanthropy and charitable stages that mainly focus on target stakeholders, in other words, the community leaders and members, whilst some others CSR positioning is the systemic stage since they focus on the oil regulators, and their sole obligation is to maximise profit for the oil operators/shareholders and responsibility to give back to the entire business environment.

This findings is in line with Visser (2011) studies on economic stages of a systemic and strategic CSR. Although, some participants argue that CSR is in between an incubator and early stage development, and there is still much to do in terms of a deliberate CSR policy in Nigeria. The findings also show that CSR of IOCs in Nigeria is yet to focus on addressing socio-economic problems that is beyond philanthropic donation, therefore, CSR in Nigeria still has a yawning gap yet to be restored (Aaron, 2012).

6.1.3. Advantages and Obstacles Regarding CSR Implementation

Findings show that the opportunities that comes with having CSR implementation in Nigeria is enormous. This study findings corroborate Sprinkle and Maines (2010) and Govindan et al. (2014), that some of the advantages of CSR implementation are having a better environment to operate with less hostility from an agitated oil community, an improved corporate image that increases productivity and impact on the organizations' profit margin, and a favourable relations with the community and the government that may impact on the business environment at large. Others argue that governments' tax rebate and recognition is another opportunity for CSR implementation in Nigeria.

This study is in line with Arevalo and Aravind (2011) that in spite of the notable opportunities of having CSR implementation, there are several obstacles that IOC's faces in Nigeria. Some of the barriers to implementing a successful CSR in Nigeria are: corruption in high places (mismanagement of public fund and limited capital allocation to commissions for development in Niger Delta, community leaders' greed), weak governance (absent administration and weak leadership structure, poor environmental policy), lack of strategic and policy articulation, and lack of community buying and needs assessment.

This study findings show that some IOCs in Nigeria form alliance with powerful members of the society in order to protect their oil facility and this often creates ethnic divide. Some participants argue that the IOCs are the problem themselves as their CSR is yet to meet its objective since most of these projects show lack of needs assessment and transparency.

This study findings corroborate with Tilling (2004) that some IOCs' managers are negligent the importance of an effective stakeholders' communication since they dump unwanted CSR projects on the communities due to their (IOCs) organizations' affordability and less bureaucratic processes. The findings show that some of these projects are examined as IOCs own resourcefulness rather than as a voluntary community development and corporations' social obligation.

Furthermore, this study findings show consistency with Aaron (2012) studies in terms of the models for CSR in Niger Delta. We find that lack of a strategic articulation and managers' unwillingness are some other obstacles to having CSR implementation in Nigeria, since some IOCs shareholders and directors perceive CSR as a costly initiative and a waste of time and resources, therefore, CSR is non-existent in these organizations. The study findings also show consistency with Andrews (2013) that some oil organizations have not been mindful of the grassroots and community's needs, thus, they apply a top bottom approach that lack stakeholders collaboration, and some key informants argue that CSR is a single time project and IOCs social projects often lack a maintenance culture. On the other hand, some IOCs argue that CSR is an added value to the Nigeria's business and society as it creates a peaceful environment without hindrances in oil production and exploration areas (Ibeanu, 2000).

6.1.4. Main Stakeholders of IOC in Nigeria

The key stakeholders in the Nigerian oil industry identified in this study comprise the board of director as operators, host community, employees, government's oil regulator and the customers, this is in line with the stakeholder groups identified in Maignan and Ralston (2006) and Park et al. (2014). This findings corroborate the stakeholder theory and show some other stakeholders of IOCs are, customers, suppliers and competitors are part of their external stakeholders group (Freeman, 1984; Harrison & Freeman, 1999). Others note that another significant stakeholder is the police officer for security reasons, this is new in stakeholder management.

Some participants argue that it is relevant to include the police officers as part of the stakeholders since the majority of oil organization still face a hostile community demonstration from aggressive youths, and this violent conflict often result in ethnic divide and displacement of people. This study corroborate Idemudia (2010) that the militant groups in oil producing communities are becoming increasing since

they participate in sabotage, kidnapping of some oil staffs and expatriates, others involve in petroleum theft that usually causes explosion of pipelines. The recent explosion in Warri, lasted for around two weeks (killing of 26 indigenes) and left the environment in total devastation. The debate is the government's role in terms of addressing ND conflict that has lasted over three decades, and the deprivation of oil communities and the effect on human livelihood, this is in line with Aaron (2012).

The study corroborate Mitchell et al. (1997); Hillenbrand and Money (2009) in terms of stakeholder mapping, which is important since it shows the level of priority of each individual stakeholder. In Nigeria, some IOCs CSR focus on poverty alleviation and educational intervention of a marginalised and poor communities in Niger Delta without constructing an effective communication with the community representatives. This study also agrees with Jurgens et al (2010) regarding stakeholder integration as a crucial factor in terms of addressing some socio-economic problems in Niger Delta, e.g. corruption and embezzlement of public fund for community development, therefore, a bottom-up approach as discussed in extant literature may support inclusion of all stakeholders as communities opinions are taken into consideration during decision making and this strategy may promote an enabling environment for an effective CSR sustainability (Andrews, 2015).

6.2. Other Findings on Ethnicity Exclusion in Niger Delta

The study findings corroborate with Frynas (2005); Eweje (2007); Idemudia (2009; 2012) and Visser and Tolhurst (2017) studies that Nigeria has a weak enforcement policy and poor governance in terms of environmental preservation since exploration and production of oil organizations has a devastating impact on the society. Findings also show that almost all the oil communities in ND faces a decaying and deteriorating environment from degradation and raw gas blazing in refinery areas and mostly oil communities' member suffer from a severe inhalation of air pollution (Ibeanu, 2000).

In spite of the increase in awareness of a philanthropic CSR in Nigeria, the governments are yet to have a punishment policy for illegal burning of gas into space. This poor method of gas recycling in Nigeria has a negative impact on the environment and the oil communities are the risk bearers, thus, this air pollution is detriment to health. The health sector in Nigeria faces several problems such as limited access to advanced technology, poor facility and limited personnel. Therefore, the study findings is in line with Frynas (2012) that host oil communities' expectation is to benefit from IOC's CSR health-related initiatives. Other issues that faces the oil communities are water borne diseases and river pollution from dumping of oil remnants into the ocean.

During the research, a new findings beyond the objectives of the study emerge, which is the “ethnic exclusion” of the common people. This idea roots from the increase in unemployment rate of the oil indigenes, specifically in ND. In the past two decades, large oil organizations do not extend their recruitment exercise to the oil community and we find that this strategy excludes locals from the white collar jobs in the oil industries.

The results indicate such perspective of some of the IOCs in Nigeria regarding exclusion of the common people from the organization. First, some managers claim that most of the indigenes have a lower standard of education and this is below average school qualification. Second, some of these oil indigenes show a lack of integrity. Third, most of the indigenes are untidy in terms of poor health hygiene and management (poor man diseases are often contagious). Fourth, most of the local people have the tendency of whistle blowing as the culture allow (village town crier).

Nigeria is a fragmented society composed by different ethnicities and it is becoming a common knowledge to find that most of the local people are excluded from oil management jobs, and certain official positions. This findings corroborate Carroll (2016) regarding ethical responsibility and one would think that a moral obligation from these oil organizations in Nigeria is to give a fair chance to those individual graduates from oil producing communities who have the same qualification and knowledge as technical skills in order to challenge the positions within an organization both in urban cities and rural villages, nonetheless, this study finds otherwise. Although, this study corroborate Hillenbrand and Money (2009) in terms of the argument that in most of these oil communities is that giving positions to persons without the credibility amount to discrimination and exclusion of others.

In this case, it is the IOCs managers’ decision to have a fair ground policy regarding these communities in order to challenge positions of their fellow counterparts. The study findings is consistent with Idemudia (2012) that Niger Delta still has the highest rate of drop out of school children in Nigeria as a result of poor living condition and pervasive poverty. The majority of Niger Delta youths demonstrate their agitation towards governments and this disconcertment often affects oil organizations’ productivity and shut down of oil facility in main creeks. This ethnic violence are often fatal, and costly on the reactionary level than on a proactive level, still, the majority of IOCs in Nigeria and governments are yet to understand the platform for stakeholders’ management in terms of peace-making, this is in line with Aaron (2012).

This findings is consistent with Evuleocha (2005) that in most of the oil communities, crude oil is seen as a curse due to leadership mismanagement rather than a blessing and mostly, oil communities’

member faces endangerment from militants' deliberate oil bunkering and explosion and the governments alone are unable to fix all of ND problems.

The study findings corroborate Airike et al. (2016) that these oil communities are a decisive factor in terms of generating profit from crude oil, therefore, it is appropriate to have a continuous stakeholder's dialogue since this may promote peace, equality and good governance. Despite being referred to as the Africa's oil giant, the Nigeria's economy is deteriorating and the people who suffer severely are mostly the oil communities (NNPC, 2017). The oil communities also desire to benefit from a clean environment and oil organizations should endeavour to mitigate air pollution rather than leave the people in deprivation and impoverished environment. Interestingly, this findings is in line with Sachs et al. (2006) idea on organizations understanding of promoting minimal risk to the environment.

Furthermore, findings show a yawning gap in terms of the working environment that relates to weak insurance policy, poor health and safety precautions of employee in oil mining field, which is absent. This findings also reveal that having a mandatory CSR among all oil organizations and promoting an efficient environmental enforcement policy, specifically in ND, Nigeria is far from reach.

6.3. Managerial Implication

This study is relevant to all IOCs CSR managers and top leaders in terms of a mandatory social obligation that they may owe the stakeholders, inclusive of the environment. CSR is relevant not only to Nigerian businesses but also the society at large, specifically in the oil sector which is crucial in terms of oil production processes that may incur negative impacts on the ecological environment. There is no template for understanding CSR in Nigeria as the positioning is not where it ought to be regarding the developing status as demonstrated by the incubator and early stage development identified in the present research.

This study suggest that CSR should be an obligatory policy that all IOCs must imbibe in the company culture since it is important to have an enabling environment in Nigeria that may support good governance. A sustainable CSR may also support a better security system through accountability and transparency. The governments need a re-structuring enforcement board in order to address immoral activity of some oil organization and maintenance of old pipeline that often causes explosion, air pollution and displacement. Niger Delta indigenes should be given a quota for employment and community development since it is responsible for Nigeria's wealth and IOCs CSR may attempt to promote effective stakeholder dialogue from a grass-root approach in order to encourage collaboration and partnership.

Oil organizations' managers need to allocate adequate budget for social development unit that oversees CSR initiative rather than the most common education scholarship that is yet to improve. It is also relevant to focus on a macro-CSR that may address issues of bribery and corruption, respect of fundamental human right, synergy, and property right and company theft. It is also important that the Nigeria's governments pass a constructive bill of law in terms of a mandatory CSR, and a monitoring compliance on health and safety measures in the oil production/refining environment.

The majority of IOCs in Nigeria faces several hindrances in ND due to lack of openness to the community and an absence of executive leadership in CSR planning, therefore, for a successful CSR implementation, organizations should encourage competency in project management that stresses on managements' willingness, promote partnership and employee involvement, whilst linking CSR alignment to a company strategic policy.

There is a need for integration of moral ethics in business and a new CSR paradigm shift that emphasizes stakeholders' synergy which best applies to the Nigeria's context due to increase in socio-economic dilemma. There is a limited focus on theoretical implication of IOCs CSR policy as practitioners and academics are yet to understand the yardstick to use in measuring an efficient CSR in developing context. There is an increase in awareness of CSR, still, oil community's faces environmental degradation, devastation and impoverished society. There is a need for a reduction in terms of the negative impact of oil on the environment, as this may be a part of a radical CSR sustainability.

6.4. Contribution of the Study to Practice and Theory

This study suggests the need to have a theoretical framework that guides CSR in Nigerian oil companies, and a template that goes beyond a philanthropic and charity benevolent CSR to a better sustainable practice for the business growth and social development, both in the upstream and downstream oil environments. This study contributes to a better understanding of the environmental dilemma that faces the oil community people in Niger Delta, which surrounds an absence in leadership and governance.

CSR has witnessed growth due to the concept of globalization and is becoming an approach to sustainability that may be a useful tool for understanding the course and pathway to social development. Thus, from a practical point of view, CSR practice is becoming relevant in developing countries, and some oil organizations are becoming aware in terms of the impacts on environmental conservation and the realization that it may promote a moral sense of credibility and accountability in the long-run. Since CSR in Nigeria is embedded and rooted in cultural aspects e.g. humanitarian and charitable giving, through a

selfless and righteous attitude, the majority of practitioners are still sceptical of the western idea of CSR and thus, this study propose a yardstick for a unison in terms of the concept of a new paradigm shift from the traditional CSR to a systematic and radical CSR that is beyond voluntariness. The following diagram (see Figure 6.1), is this study proposed CSR framework:

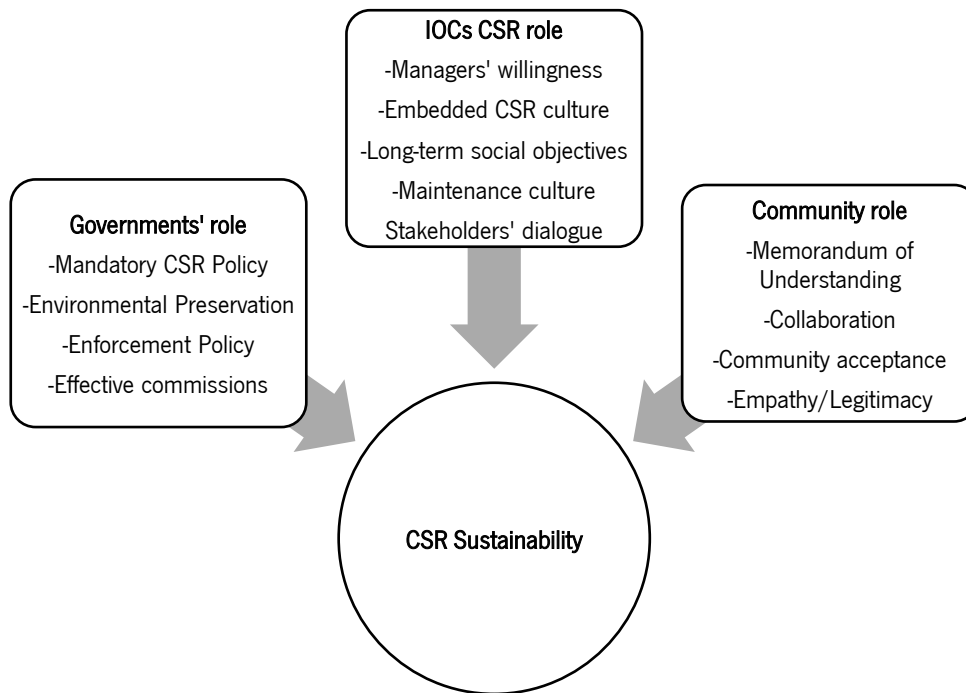


Figure 6.1. Proposed CSR Framework

It shows the governments' role in enforcing the oil regulators towards a mandatory CSR policy, a better governance structure that stresses the importance of environmental preservation that may reduce farmland degradation, and an enforcement policy with zero tolerance on corruption. There is a need for leadership coordination that addresses social development and socio-economic issues, specifically in ND.

IOCs in Nigeria have a significant role to play in terms of having an efficient CSR implementation. First, the managers should demonstrate some level of willingness and an embedded CSR culture that reflects in their organizational policy. IOCs CSR managers need to have a long-term objective towards social development and the need to link CSR to a sustainable development. Most of the IOCs CSR lack a maintenance culture and this is one of the reasons some oil communities argue that CSR is a mere rhetoric. There is also a need to have effective stakeholders' dialogue that may improve on the relations between the IOCs and the community members and leaders.

The oil community also has a major role to play through the General Memorandum of Understanding as this may assist with stakeholders' collaboration and long-term compliance on social development. There

is a need for oil organizations to feel the communities' acceptance and this study proposes re-consideration as the IOCs themselves require margin generation to give back to the society, therefore, the community representatives should show some level of understanding and empathy, rather than community leaders' greed and the lack of community buying towards the IOCs. In order to have a CSR sustainability, there is a need to increase the level of competency, therefore, IOCs should allocate CSR projects to individuals whom have integrity. CSR from the stakeholder's perspective shows that stakeholders' collaboration is necessary and continuous dialogue is important for a better level of synergy. CSR should not be a onetime project, thus, a CSR sustainability may have a positive impact on the Nigeria's businesses and society.

6.5. Limitations of the Study

It is relevant to note that as other previous research, this study is of no exception and therefore there are some challenges and constraints that impact the development of the field work in Nigeria, and methodological aspects (e.g. the sample participants, data collection and data analysis). The researcher is also cognizant of the fact that in qualitative research limitations are inevitable and may impact the results of the research, although this study relies on rigorous transcription of interviews and focus groups in order to avoid misinterpretation of participant's responses.

Some of the shortcomings that could impact the results of this study derives from the process of analysing data, thus, the thematic analysis, since this study themes are a priori themes that resonate mainly from the extant literature and based on the research questions and objectives. The listing of emerging ideas and identifying keywords from the data as indicators of relevant themes are considered appropriate, but may have impacted the results. The sub-themes were generated out of data inductively and this focused coding process may also impact the results since the researcher eliminated some overlapping and redundant data.

This study has a relatively small sample size due to the nature of the research (IOCs CSR) and context (Nigeria) where the interviews were conducted. Nevertheless, 29 interviews and five focus group discussions seems an adequate number compared to previous similar studies (Idemudia, 2009). The researcher also faced some difficulties in reaching the population- indigenous organizations in the Nigeria's oil sector. Some of the difficulties are, IOCs insecurity issues, communication barriers, and time zone differences, e.g. distance between researcher and IOCs. Other challenges include a better understanding from the perspective of the IOCs personnel regarding the intention behind the interviews.

This study faces other challenges in organizing and conducting the FGDs. Although, the ideal number of participants in FGDs is five to eight people, this study has a mini-group of three to four participants (Mathews & Ross, 2010). This mini-focus group discussion is due to cancellation of some meetings that members opted out at the last minute prior to the scheduled meeting dates. The issue of security is another challenge the researcher faced since most meetings took place in ND, in the oil producing communities that have militant's demonstration and restive youths. During the field work, the researcher also faced limited time constraints since some members have long weekends and work over-time (some managers in Nigeria can assume the work of 10 people). This had a negative influence on the time frame in comparison to the anticipated assigned hours for each FGDs (e.g. 2 - 3hrs). Some of the FGDs took less than two hours, e.g. 1hr: 40mins.

The researcher also faced domestic issues from some community youths as threat of kidnapping since they overheard a community member mention the oil topic which is very sensitive one. Other issue the researcher faced is lack of trust from some IOCs human resource manager prior to interviewing. It is relevant to note that during the field work (2017 – 2018) there has been relentless fuel scarcity in Nigeria, and therefore mobility and movement in Lagos became particularly difficult, specifically in oil communities ND.

6.6. Recommendations and Areas for Future Research

The researcher acknowledge that CSR has been widely researched in the developing and developed countries in the last four decades, and it is relevant to understand IOCs objective in terms of social obligation policy in oil community, Niger Delta. Rather than join the bandwagon of CSR research of OMNC, this study suggests the need to increase research on local oil companies CSR since this may add to the entire body of literature and reveal relevant insights regarding CSR fundamental concepts in emerging countries.

It may also be interesting to have a study comparing two countries (developing and developed context) regarding discourses of CSR practices and initial policy articulation. There is no single meaning of CSR globally, therefore, it might be relevant to understand the CSR practices of other developed countries, e.g. How they align CSR to their sustainable development and the specific aspects that organizations needs to consider whilst having CSR implementation. For future research, this study suggest a better understanding of CSR strategic policy in the emerging context (e.g. Nigeria) and United Arab Emirates (UAE), in order to view the initial measures for a sustainable development and the pros and cons.

Since this study understands that it is impossible to cover all the aspects of IOCs start-up policy and the rationale for their initial implementation, there is a need for further research in Nigeria to understand why IOCs decide to participate in CSR and those individual stakeholders that drive these policies other than oil regulators. Presently, there are no guidelines for measuring CSR in Nigeria, thus, there is a need for future research on the yardstick for CSR, and how organizations may understand the measures in terms of the impact of CSR on the businesses and the society. There is also a need for future research concerning the “ethnic inclusion” of the indigenous people in ND, Nigeria, since most of the oil communities argue that they do not feel a sense of belonging.

For future research, this study suggests the relevance regarding the Nigeria’s government’s role in terms of its infrastructural obligation, role in national security and may be significant to research on CSR as a marketing tool in Nigeria and justification for these reasons. In order to wrap up on suggestions for a CSR sustainability development in Nigeria, it is important to research further on the template for guiding CSR as some assumptions of the United Nations guidelines on CSR is perceived as an imposed yardstick from a western point of view on the developing countries, therefore this study is an avenue and a template for future research.

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APPENDICES

Appendix 1. Data analysis template

It is relevant to state process of empirical data. Since this study uses the semi-structured interview to collect data, it is necessary to outline detail procedures in the following.

1. The initial step is to record interview using tape recorder;
2. Listening to systematic recordings of interview from tape recorder;
3. What follow listening of methodical records is transcription of data analysis;
4. Coding of primary data collected during empirical research (coding text is as a result of confidential strategy in terms of participant name and position in specific organization) ;
5. Relevant to summarize the data transcription, emerging codes to form themes, result findings

Name :-
Date :-
City :-
Organization/ Initial Contact :-
Position :-

Appendix 2a. Semi-structured interview question

(Guide) Open ended question

My name is Laura Dumuje, I am a PhD candidate in Business Administration, at the University of Minho, and researcher under the supervision of Professor Regina Leite. Our topic of research is: Indigenous Companies in Nigeria's Oil Sector: Stages, Opportunities, and Obstacles regarding Corporate Social Responsibility

Before I begin with this interview section, it is important to mention that, "we aim to get a better understanding of CSR practice among indigenous oil companies in Nigeria, focus on discourse and organizations persuasive speech underlying CSR strategy. We also intend to better understand the stages of CSR initiatives, advantages and obstacles of implementation of CSR in the Nigeria oil sector.

I want to kindly ask for your permission to tape and video record these interview discussion...

If my request is granted, I will appreciate your full participation and relevant ideas. These interview section will take around an hour of your precious time... before we start, can you be so kind to

introduce yourself briefly –‘Please can I go ahead with the interview by asking main questions?
Thank you! Now let us begin.....

Appendix 2b. Focus Group Discussions

“From findings, some of the problems associated with the resource curse in Nigeria is surrounded on crude oil exports and mismanagement of oil revenues that result in slow and stagnant economic growth”. The ongoing debate in terms of conflict in Niger Delta about crude oil exploitation is destruction of natural resources (locals are deprived of fishing streams and limited farming of crops due to oil leaks from old pipelines, and gas explosions that have destroyed forest). Yet, failed promises of state governments in Nigeria to tackle militancy, marine contamination, and establishing a vigorous enforcement policy to stop unofficial gas blazing in order to maintain environmental sustainability are still some controversial issues.

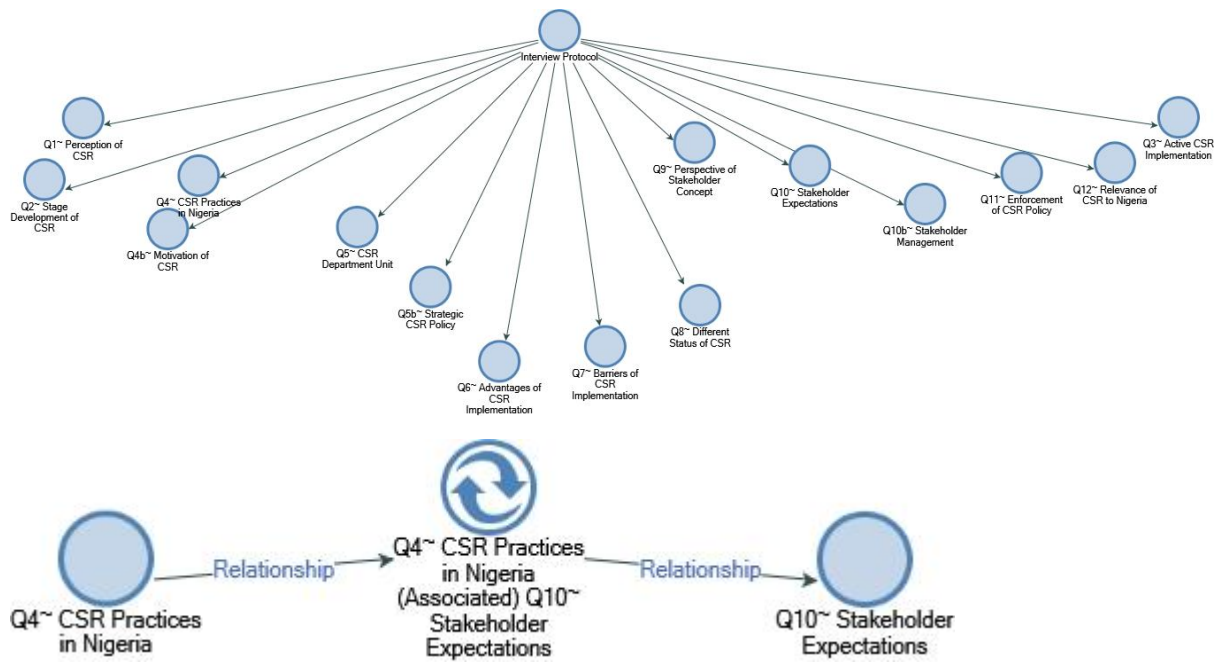
-How relevant is CSR to the Nigerian society?

-Is there anything you would like to say or add about CSR in Nigeria?

As we reach the end of this section, I would like to thank you for your precious time and full participation during this interview, please do have a nice day!

Appendix 3a. Coding data process and merging of themes





Appendix 3b. Coding process and word frequency

Data chunks	Word Frequency
Responsibility	52
Social	47
Companies	31
Community	19
Giving back	18
Society	15
Environment	13
Operations	12
Work	10
Organization	9
Oil	8
Take	8
Things	8
Area	7
Countries	6
Value	5
Benefit	4
Contract	3
Support	3
Sustainability	2

Themes	Word Frequency
Community	33
Implementation	29
Active	27

Give	27
People	27
Business	20
Just	20
Others	20
Know	19
Environment	15
Operate	15
Back	14
Place	14
Social	11
Government	10
Sustainability	7
Opportunity	6
Benefit	4
Obligations	3

Emerging codes

Themes	Word Frequency
Community	18
Things	18
Roads	12
Environment	11
Health	10
Believe	10
Local	9
Schools	9
Education	8
Scholarships	8
Buildings	8
Water	7
Development	6
Hospitals	6
Electricity	3
Initial Themes	Word Frequency
Stakeholder	42
Community	38
Management	32
People	24
Need	18
Work	12
Environment	11
Growth	9
Economic	6
Transparency	6
Staffs	5
Influence	4
Shareholders	4
Regulators	4
Relationships	4

Appendix 4. Empirical Field Work in Nigeria

Empirical Field										
project	Feb.17	Mar.17	Apr.17	May17	Jun.17	Jul.17	Aug.17	Sep.17	Oct.17	Nov.17
Preliminary										
communication	✓	✓	✓	✓	✓	✓				
Interviews, field notes, Lifestyle experiences in oil producing communities,							01 st	12 th	24 th	
							02 nd	13 th	26 th	
							3 rd	15 th	28 th	
							4 th	17 th		
							5 th	19 th		
							6 th	21 st		
							8 th			
							10 th			
							11 th			
Focus Group Discussion							01 st	2 nd	3 rd	5 th
									4 th	
Transcription							✓	✓	✓	✓

Source: Authors Own Field Work, 2017 – 2018.

Organization of Data Transcription

Empirical Field Project	Dec.17	Jan.18	Feb.18	Mar.18	Apr.18	May18	Jun.18	Jul.18
Transcription and data analysis	✓	✓	✓	✓	✓	✓	✓	✓

Overview of Primary Data Collection

Empirical field organization	Overview / Description
Length Duration of field activity	4 months
Data Transcripts Duration	11 months
In-depth Interviews	29
Total number of Focus group discussions	5
Recording of Audio Tape	49 hrs: 58mins: 57sec
Average audio tape recording	47mins
Transcription in writing	393 pages