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## A Theoretical Perspective of Corporate Social Responsibility Disclosure Ethics in Nigeria's Delta Swamplands

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### **Abstract:**

*As a mono-product economy, Nigeria relies largely on oil revenues for its foreign exchange earnings. The Niger Delta region, which accounts for about 90% of the country's revenues, has remained the oil and gas producing hub, playing host to a number of oil Multinational Corporations (MNCs). However, from the empirical literature, oil exploration activities by Multinationals have left tales of environmental pollution and degradation, poverty, and misery in their wake, thus, creating corporate social responsibility (CSR) issues in the region. This study adopted a theoretical research design and critically evaluated the role of ethics in Firms' response to CSR practice and disclosure in Nigeria. More importantly, the study highlights the imperative of developing a CSR ethical framework based on best practices guidelines that will motivate firms to demonstrate greater responsibility in their conduct towards the environment in which they operate. Furthermore, the paper, underpinned by two predominant CSR disclosure theories: institutional and stakeholder theories, explored the salience of CSR regulatory guidelines in achieving improved ethical conduct of firms. Finally, the paper offers an institutional policy direction that could assist governments in developing ethical guidelines to promote CSR practice and disclosure by firms in a developing country like Nigeria.*

**Keywords:** Corporate Social Responsibility (CSR), Multinational Oil Corporations (MNCs), Ethics, Niger-Delta Swamplands, Nigeria

### **1. Introduction**

Over the last several decades, Nigeria, as a mono-product economy, has relied largely on oil revenues for its foreign exchange earnings. While oil provides a huge chunk of Nigeria's revenue, accounting for about 95% of its export earnings (Adamu, 2015; Owan, Ndibe, and Anyanwu, 2020), the Niger Delta region has remained the oil and gas producing hub playing host to a number oil Multinational Companies (MNCs). Nigeria has a coastal line of approximately 85km towards the Atlantic Ocean lying between latitude 4°15' to 4°50' and longitude 5°25' to 7°37' (Kadafa, 2012) comprising swamplands and dry lands which covers about 70,000sq Kilometres (Ebegbulem et al., 2013). The region, consisting of several distinct ecological zones, coastal ridge barriers, mangrove swamps, freshwater swamps, forests, and lowland rain forests, is dominated by rural communities that depend solely on the natural environment for subsistence living (Ebegbulem et al., 2013). According to Ite et al. (2013), the Niger Delta is one of the world's largest tertiary delta systems and extremely prolific hydrocarbon provinces globally. The Niger-Delta area of Nigeria coincides approximately with the south-south geopolitical zone of the country (Omofonmwan & Odia, 2009), which is made up of 9 states, namely: Abia, Akwa-Ibom, Bayelsa, Cross-River, Delta, Edo, Imo, Ondo and Rivers States.

#### **1.1. Statement of the Research Problem**

Nigeria is ranked among the top ten oil-producing countries of the world (Akinlo, 2012), and the Niger Delta Swamplands is the centre of oil and gas exploration activities in Nigeria with the attendant social and environmental challenges confronting inhabitants of the region (Ebegbulem et al., 2013). Over the last five decades, the activities of multinational oil corporations have raised issues of environmental degradation with attendant hazards to inhabitants of the region (Odoemene, 2011). While companies operating in the region have employed the practice of CSR to cushion the adverse effect of their exploration activities, scholars have argued that despite the much-publicised campaign on CSR, cases of ethical misconduct have continued to be evident in practice (Rexler, 2010).

#### **1.2. Originality of the Study**

A sound ethical policy is vital for a successful CSR practice (Saha et al., 2020; Singh & Singh, 2013). While ethics is a concept that is highly contextual as it is region-specific (Kühn et al., 2015), Nigeria has no ethical codes of conduct designed to promote CSR (Amaeshi & Amao, 2009; Babatunde, 2019). Consequently, most CSR practices in Nigeria rely on

international codes of business conduct. Furthermore, studies by Goel and Ramanathan (2014) show that CSR, as currently practised, is a dimension of business ethics that is yet to be fully revealed. In Nigeria, for instance, Ezigbo (2012) notes that the only measures in place to prevent or control unethical behaviour are those related to codes of conduct to combat corrupt practices and unethical violations in public institutions. In response to the reporting gap as a result of the lack of guidelines on ethical behaviour in promoting CSR, scholars are adding to the growing number of studies calling for standardized measures to tackle ethical misconduct by firms in Nigeria (Kuye et al., 2014; Nwagbara & Ugwoji, 2015; Picciotto, 2003; Schilizzi, 2000). The debate in the literature regarding CSR and the profitability of firms will continue for a long time to come. From the classical view theory, profit maximization is the priority of every business (Friedman, 1970). However, it is argued by Okpo (2013) that while profit is the rightful end of business organization, it must be achieved by ethical means (Fadun, 2014). This is the pivot of this research: an evaluation of the relationship between ethics and Corporate Social Responsibility and how to minimize cases of unethical behaviour through the development of a framework of best practices.

### 1.3. Conceptual Framework

The focus of this study, as represented in the Conceptual framework below, is the development of ethical guidelines based on International best practices that will signpost the conduct of firms to strengthen the voluntary practice and disclosure of CSR in Nigeria. The conceptual framework shows the relationship between the various actors in the ethical CSR discourse. One such actor is the government, as represented by institutions. Furthermore, the conceptual framework also shows the relationship between one stakeholder group and the other.

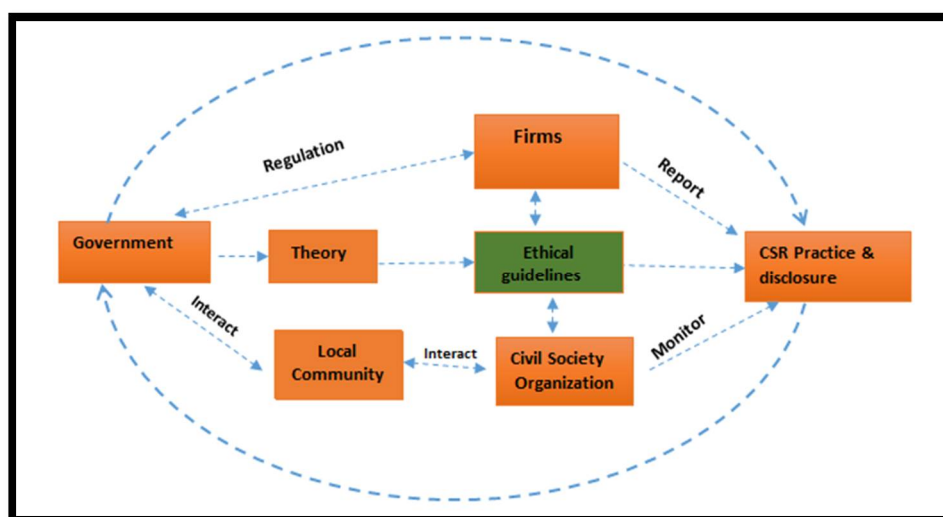


Figure 1: Conceptual Framework of CSR Practice and Disclosure  
Source: Author's Own Version

As shown above, the firms in the context of this study represent MNCs operating in Nigeria's delta swamplands. Civil Society Organizations play essential roles in monitoring Firms' CSR practices and disclosure. They act as whistle-blowers who are expected to monitor firms' level of compliance with ethical guidelines. From the conceptual framework, government, civil society, and business are key actors who share a common goal of business operation and societal development (Blowfield & Frynas, 2005). Finally, the conceptual framework highlights the relationships and flow amongst CSR actors, theory, and instruments required to improve CSR practice and disclosure in Nigeria.

### 1.4. Theoretical Underpinning of the Research

#### 1.4.1. Introduction

From the academic literature, different theories have been used in CSR studies. For instance, Garriga and Melé (2004) attempted to classify the complex theories used in CSR disclosure into four groups: instrumental, political, integrative, and ethical theories. As ethics is critical in successful CSR implementation, Garriga and Melé (2004) argue that ethical theories better explain the corporate response to social and political issues. However, findings by Omran and Ramdhony (2015) show that there is no universal theory applicable to corporate social responsibility disclosure for all situations or societies. CSR necessitates a multidisciplinary approach in its perspective and practice (Ismail, 2009). Firms owe society a duty of care. While CSR practice and disclosure involve varying stakeholders, this paper considers institutional theory and stakeholder theory as their key underpinning theories.

#### 1.4.2. Institutional Theory and CSR

The main aim of institutional theory is the institutionalization of behaviour (Johnson & Rhodes, 2007). According to this theory, institutions can influence organizational behaviour amidst their counterparts within the same industry (Hamidu et al., 2015). Furthermore, Institutional theory allows CSR to be seen and studied as an institution and mode of regulation within a regulated society (Bartley, 2007; Brammer et al., 2012). More importantly, MNCs face institutional

pressure while operating in multiple and conflicting institutional contexts (Jamali, 2010; Martínez et al., 2016). Also, studies have shown a steep rise in adapting institutional theory to understanding how multinational corporations manage their global operations (Jackson & Deeg, 2008; Krajnovic, 2018). However, despite this awareness, applying institutional theory to understand CSR-related phenomena is a rather recent development (Brammer et al., 2012, p. 4).

#### 1.4.3. Stakeholder Theory and CSR

Stakeholders constitute a key factor for the success of CSR practices, which has featured prominently in the CSR literature. Stakeholder theory emphasizes that beyond shareholders, several agents are interested in firms' actions and decisions (Nikolova & Arsić, 2017). These agents include, for instance, government representatives, media, civil society organizations, local communities, employees, academic scholars, and international organizations (see Lambooy, 2014; WBCSD, 2002). However, while modern theories of CSR, such as legitimacy and institutional theories, are gaining wider applicability in the CSR literature (see Ogiri et al., 2012), stakeholder theory remains a critical theory in explaining CSR motivations due to its complementarity role (Omran & Ramdhony, 2015; Rouf & Siddique, 2022). Notable scholars such as Suchman (1995) and Donaldson and Preston (1995) have all highlighted the salience of the stakeholder as it relates to power and urgency, which form a normative perspective in the CSR discourse. However, Stakeholders vary in their power and influence on companies (see, for example, Donaldson and Preston, 1995; Suchman, 1995). According to Ali and Rizman (2013), institutional theory best explains the types of pressures created by numerous stakeholders comprising government, trade unions, multinational corporations, employees, civil society organizations, media, academic institutions, and local communities. This, therefore, further underscores the importance of having a mix of institutional and stakeholder theories as the study's theoretical lens.

## 2. Literature Review

### 2.1. Introduction

According to Khatun et al. (2015), Corporate Social Responsibility trends are yet to be fully established in developing countries with less commitment to ethical adherence. However, in Nigeria, existing laws regulating oil and gas resources in the Niger-Delta by MNCs did not address issues relating to host communities and thus have led to unethical conduct by oil companies over the years (Mamudu et al., 2021; Oviasuyi & Uwadiae, 2010). Rexler (2010) argues that MNCs like Shell, Total, ExxonMobil, and Agip have consistently disregarded the welfare of local communities since 1958, acting largely with impunity in enclave economies while systematically destroying the natural environment. Oil exploration and exploitation in the region have led to environmental degradation and, in turn, abject poverty (Aaron, 2005; Ebegbulem et al., 2013).

The high poverty rate prevalent in the region is due largely to people living in the local communities whose traditional occupation is fishing and farming, which has been affected significantly by oil spillages (Kadafa et al., 2012; Okonkwo et al., 2015). Oil spillage has caused major destruction to the once-green delta environment and turned most sections of the region into wastelands (Ejiba et al., 2016). According to Ite et al. (2013) and Uzoma and Mgbemena (2015), MNCs operating in the Niger Delta Region have failed to adopt sustainable environmental practices due to the inadequacy of existing statutory laws and regulations for environmental protection. Consequently, unethical conduct by MNCs, as revealed in a recent study by Chilwalo (2016), has caused irreparable damages to host communities with the attendant rise in vices like hostage taking, kidnapping, pipeline damage, and vandalism (Oviasuyi & Uwadiae, 2010).

### 2.2. The Importance of Ethics in CSR Practice and Disclosure

According to Carroll (1979), the social responsibility of businesses includes the economic, legal, ethical, and philanthropic or discretionary expectations of society at any point in time. Ismail (2009) described CSR as strategies applied by corporations to ensure the conduct of their businesses in a society-friendly manner, ethical, and beneficial to the community in terms of development. However, while ethics remains a cardinal point in CSR practice, little or no measures are in place to strengthen ethical compliance by firms in Nigeria (Nwagbara & Ugwoji, 2015). As shown in Carroll's (1991) CSR pyramid below, the ethical responsibility of firms is an essential element that society expects firms to do what is just and fair and avoid harm.



Figure 2: Carroll's CSR Pyramid  
Source: Carroll (1991)

In the above CSR pyramid, Carroll (1991) posits that economic and legal responsibilities are socially required, ethical responsibility is socially expected, and philanthropy is socially desired (Windsor, 2001). However, in a later study, Schwartz and Carroll (2003) proposed a different approach to conceptualising CSR called the three-domain model of CSR, comprising economic, legal, and ethical responsibilities. The Schwartz and Carroll (2003) model eliminated the philanthropic category and subsumed it into the economic and ethical sphere (see diagram below).

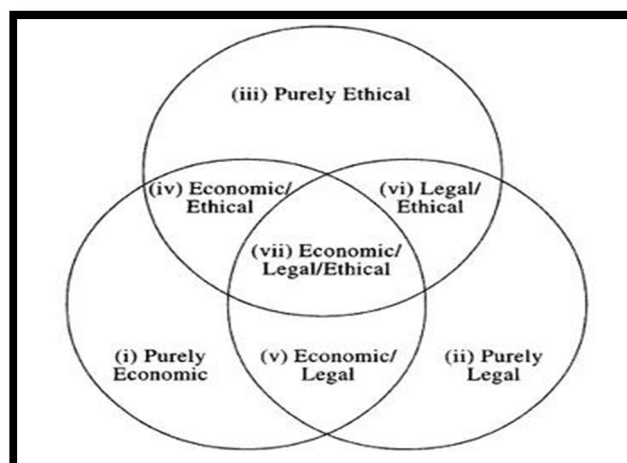


Figure 3: The Three-Domain Model of CSR  
Source: Schwartz and Carroll (2003)

Again, as shown in this model, ethics remain a critical aspect of a successful CSR practice. However, in Visser's (2006) drivers of the CSR pyramid model for developing countries, ethical responsibility is accorded the least priority (see pyramid below):

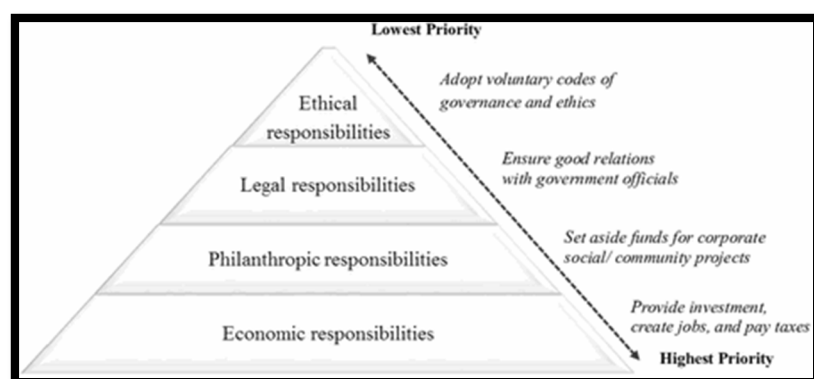


Figure 4: CSR Pyramid Model for Developing Countries  
Source: Visser (2006)

Visser (2006), therefore, lends credence to the need to research how to improve the ethical response of firms in CSR through developing guidelines. Furthermore, Visser (2006) suggests that, based on contextual differences,

organizations should not only recognize the cultural aspects while deciding about CSR priorities and programmes but also question the benefit of striving for universal, standardized approaches and models for CSR. More importantly, corporate social responsibility requires an ongoing commitment by organizations to behave ethically and be economically responsible for satisfying stakeholders (Wole & Kunle, 2020; Siwar & Hossain, 2009). More importantly, the need for corporations to align their value with societal expectations (ethical) to avoid conflicts and reap tangible benefits (economic) is at the core of sustainable CSR (Atuguba & Dowuona-Hammond, 2006).

In the literature, while evidence exists, that shows the contributions Multinational Companies give to societies in which they operate, the level of ethical responsibility exhibited by these MNCs has become questionable (Mamudu et al. 2021) as host communities have completely been relegated to the background. From a business point of view, specific laws provide for social and environmental responsibility. However, obeying such provisions seems a difficult task. Law floats in a sea of ethics, and without law, we could be at the mercy of the least scrupulous, and without ethics, law could not exist (Buhmann, 2006). However, despite the importance of law in CSR and to human society, some studies, for instance, McBarnet (2009), and Sarkis and Daou (2013), have shown that law alone may not guarantee good ethical conduct by firms and that the notion of being socially responsible would go beyond being an obligation to be a necessity of day-to-day activity.

### 3. Conclusion and Policy Implications

Corporate Social Responsibility (CSR) is laced within the broader field of business ethics. Therefore, a strong ethical foundation is imperative for CSR practice and disclosure. In the Niger Delta Region of Nigeria, the effect of oil and gas exploration activity has created huge social and environmental challenges. Can CSR come to the rescue of the people of the region? This theoretical paper examines ethics as the nexus upon which a successful CSR regime rests. Furthermore, the paper attempts to show the inter-relationship, through a conceptual framework, amongst key stakeholders within the CSR discourse and how developing an ethical-driven framework can promote the practice in a developing country like Nigeria.

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