# IRMM

INTERNATIONAL REVIEW OF MANAGEMENT AND MARKETING

EJ EconJournal

# International Review of Management and Marketing

ISSN: 2146-4405

available at http://www.econjournals.com

International Review of Management and Marketing, 2016, 6(4), 696-703.



# **Exploring the Drivers and Nature of Corporate Social Responsibility Practice from an African Perspective**

## Aminu Ahmadu Hamidu<sup>1</sup>\*, Md Harashid Haron<sup>2</sup>, Azlan Amran<sup>3</sup>

<sup>1</sup>School of Management, Universiti Sains Malaysia, Pulau-Pinang 11800, Malaysia, <sup>2</sup>School of Management, Universiti Sains Malaysia, Pulau-Pinang 11800, Malaysia, <sup>3</sup>Graduate School of Business, Universiti Sains Malaysia, Pulau-Pinang 11800, Malaysia. \*Email: aahamidu98@gmail.com

#### ABSTRACT

This paper explored the major drivers of corporate social responsibility (CSR) practice in Africa. In the process of explaining the nature of CSR it explained the evolutionary trend of CSR through the whole century and also touched on the CSR orientations and a recognized framework for determining the orientations through the four responsibilities or dimensions. The CSR orientations explained the priority accorded to some sets of activities representing the CSR practice of organizations in Africa from different literatures. The paper found out that CSR practice in Africa is determined by philanthropic responsibilities derived from cultural and religious practice in Africa. The practice of CSR as a strategy for achieving profitability, competitiveness, standard compliance, ethical and legal considerations, stakeholder management and engagement and achievement of sustainable development is less emphasized in the African context when compared to the western perspective of CSR practice.

Keywords: Corporate Social Responsibility, Corporate Social Responsibility Practice in Africa, Corporate Social Responsibility Drivers, Corporate Social Responsibility Orientations, Corporate Social Responsibility Pyramid JEL Classification: M14

### **1. INTRODUCTION**

Corporate social responsibility (CSR) gained prominence in the 1950's when corporate organizations began to emerge from small firms that were formerly owned by individuals in order to gain organization legitimacy from the community. CSR in that period is mainly philanthropic in nature, but after the lapse of two decades the concept or term known as CSR evolved to become an obligation to the society, ethical consideration, and recognition of the need to create a balance between social needs of the community and profit maximization objectives of organizations. This thought was further theorized and accepted as a framework for operationalizing CSR practice by organizations throughout the different stages of CSR thought development. The final evolutionary stage emerged as competitiveness, instrumental/strategic initiative for achievement of organizational goals and objectives, innovating solutions to complex social issues confronting the general public, environmental sustainability, transparency and accountability, stakeholder's rights, international standards for sustainability, disclosure on environmental management and all aspects of corporate social performance (Smith, 2011).

CSR is presently regarded as an accepted and well developed management practice and philosophy. This is evidently witnessed by increase in the volume of sustainability reports produced by corporate bodies the world over. The growth of academic literature on the subject is also a valid reason for the acceptance of CSR as a tool for achieving organizational goals and objectives and a form of practice that is internationally recognized.

#### **1.1. Evolution of CSR Practice**

CSR is currently transforming and undergoing different stages in its evolutionary trend over the century beginning with philanthropy to strategizing and achieving sustainable development. A new trend of studying the term CSR is the use of models in identifying and giving more highlights on CSR orientations. Since the classical view on "the responsibility of business is to make profits for its owners" can no longer be feasible leads to the acceptance of business having a role in the development of the society (Jamali and Sidani, 2008).

The evolution of CSR as a modern management thought starts from the end of the 19th Century with early recordings of philanthropic activities of business organizations in 1896 like the establishment of an endowment fund to cater for the education of southern Negros (Walton, 1967) and the increment of daily wage from \$2.34 to \$5.00 coupled with the issuance of share certificates to workers with the aim of including them in the shareholdings of the business by Henry ford in 1914 (Akhtar, 2007). The prosperity of Cadbury brother's chocolate producing company in the last decade of the 19th century brought a change in workers welfare like introduction of pension payments, educational training, establishment of Bourneville village to cater for housing reforms and a forum for handling all complaints from employees. In summary, Cadbury brothers initiated a CSR practice that paved the way for a full formalization and institutionalization of stakeholders' rights in CSR especially to the internal stakeholders (Katsoulakos et al., 2004).

From then onwards business enterprises are growing and changing from sole proprietorship to partnerships and finally conglomerates and multinationals, as business organizations changes in size and production capacity the need for separation of ownership from managing emerges, this bring us to having corporate bodies controlled by skilled managers employed by the shareholders to manage the day to day affairs of the business (i.e., separation of ownership from management). The government steps in with set of regulations to maintain control on corporate activities within its sovereignty through taxation, registration, specification of fields to dedicate philanthropic activities and at times a specific contribution from corporate earnings for advancement of philanthropic responsibilities.

As corporations increase in number and size coupled with advancement in technological competence which invigorates the growth of corporate bodies to reach a high proportion and play a major economic role in development of nations, with this situation at hand and the presence of competitors and new entrants in each industry it becomes absolutely necessary to have a regulated form of CSR practice in form of the introduction of consumer protection laws, consumer awareness through ethical consumerism, legislating and codification of CSR laws, patent rights, rules governing fair market practices, process of assessing CSR, and disclosure of CSR practices.

Finally, CSR becomes more formalized by institutions assessing and classifying business investment with specific indices like the socially responsible investments (SRIs), reporting on sustainability global reporting initiative, and Dow Jones Sustainability index. Non-governmental organizations (NGOs) contributed a lot towards creation of more awareness and contributing towards formalization and implementation of the best CSR practice devoid of deceptions and unethical conducts (Toker, 2013). It is also within this period that CSR is promoted as an instrument for strategizing to compete favorably and remain in business, the issue of internationalization of CSR standards and achieving sustainability through CSR practice is highly emphasized by policy makers at this period. Figure 1 below illustrates the evolution of CSR from altruistic to strategic/philanthropy to regulated and finally ending with the instrumentality/strategic stage.

# 2. NATURE OF CSR FROM AN AFRICAN PERSPECTIVE

CSR in Africa and other developing countries differ from the western perspective of CSR by emphasis on philanthropic responsibilities to bridge governance gaps; alleviate poverty and provide all other forms of socio-economic needs like investing in community development programmes, provision of facilities in education, health, and sport development, etc. CSR in Africa is not fully formalized or institutionalized to be compatible with international standards. CSR is considered by corporate bodies in Africa as private partnership with government to complement in provision of infrastructures for schools, hospitals, and housing development. It is a way of gaining attention of the media, lobbying for preferential treatment by government rather than a genuine practice of CSR to fulfill obligations towards different stakeholders in an ethical manner.

With respect to the African continent CSR practice is mostly focused on philanthropic responsibilities. Corporations in African countries are trying to increase their profitability by image creation, partnering with government to gain more benefits, but a little attempt is made on stakeholders' engagement and management. The issue of regulated CSR is not fully developed because most governmental agencies are dysfunctional or inefficient in their functions. Compliance with international standards through a viable index of measurement is virtually absent with only one available index for measuring SRIs launched in 2004 known as the Johannesburg Stock Exchange Socially Responsible Index. Strategic/instrumental CSR and CSR for achievement of sustainable development is currently not a focus for many corporations only few multinationals are engaging in it as part of maintaining image and consistency of service provision wherever they exist. This leads to the conclusion that CSR in Africa and other developing countries is mainly a case of mimicking the west than responding to indigenous pressures (Amaeshi et al., 2006; Amran and Siti-Nabiha, 2009)

CSR activities in African countries are influenced by traditional values like "Ubuntu" (African humanism - Man created for benefitting others) in South Africa, "African Renaissance" (African solution for Africa by the Africans themselves) initiated by former president of South Africa Thabo Mbeki, and "Omoluwabi" in Yoruba tradition of South western Nigeria. Jackson (2004) explained that the values exhorted by the African renaissance imitative involves; sharing, deference to rank, sanctity of commitment, regard for compromise, consensus attainment, and good social and personal relations.

African renaissance is an initiative conceived by Cheick Anta Diop in his writing "Towards the African renaissance: Essays in culture and development 1946-1960." He looks at the concept from an artistic view relating to developing language, music, artistic figures and architecture present in Africa which should all be harnessed and transformed into useful resource that can help African people achieve scientific, cultural and economic development. This concept was later on revived and popularized by president Mbeki as a concept that encourage African people and nations to overcome current challenges confronting them to achieve cultural, scientific and economic renewal. The initiative from its inception as a model to be adopted by African countries under the support of the African union has achieved the establishment of African academy of languages in 2006 to strengthen cooperation between member states and create a vehicle for disseminating knowledge in learning centres, reviving cultural experience through Pan-African cultural festival, the signing of the charter for African cultural renaissance and the commissioning of the African renaissance monument to announce the independence of the continent. The basic elements for the African renaissance initiatives to achieve are; social cohesion, economic growth, knowledge and research dissemination for developmental purposes and placing the continent as a significant role player in the globalized world.

### 2.1. The CSR Pyramid from an African Perspective

The idea of CSR as a formalized way and a strategic tool for achieving organizational objectives is well entrenched and recognized by corporate bodies in the west as far back as early 20<sup>th</sup> century. For the developing countries especially in Africa it is a new phenomenon (Uadile and Fagbemi, 2012). The major participants in trying to bring the issue of CSR in Africa to lime light are the multinationals and foreign NGOs (Helg, 2007).

The CSR pyramid propounded by Carroll (1991) arranged with economic, legal, ethical and philanthropic respectively is a western perspective which is quite different with the CSR practice in African countries. In African countries and the developing world economic responsibility is accorded the most priority or emphasis, philanthropy is given second highest followed by legal and ethical responsibilities as last item.

The Vissers version of CSR from an African perspective is important because of socio-economic factors facing African countries like shortage of foreign direct investments, poor infrastructures, corruption, widespread poverty level, and high unemployment level. It is therefore an imperative on the governments to seek for contributions from private corporations to fill in the economic gaps present. This makes philanthropic responsibility a major priority for corporations operating in African countries. Visser (2006) rearranged the CSR pyramid in conformity with the African perspective supported later by empirical studies of Amaeshi et al. (2006) Pinkston and Carroll (1996), Burton et al. (2000), Edmondson and Carroll (1999). The rearranged pyramid has economic, philanthropic, legal and ethic responsibilities respectively in terms of CSR orientation and priority in African Countries. It is shown diagrammatically shown in Figure 2.

# 3. CSR DRIVERS FROM AN AFRICAN PERSPECTIVE

There are five major drivers or motivating factors for CSR practices in African countries, they are enumerated as follows;

### **3.1. Cultural Values and Religious Teachings**

Religion and cultural influences are two intertwined or interrelated terms that affects the norms, values, beliefs and way people behave within a particular societal set up. African societies are collectivistic in nature and uphold religious beliefs and cultural practices that exhort philanthropic activities like charitable assistance, donations, organizing and participating in cultural activities, promoting widely accepted cultural practices and show of belongingness to communal values. A close look and thorough analysis on CSR as practiced today in developing countries reveals the redefinition and adaptation of CSR from its first evolutionary step of philanthropy to strategizing and achievement of sustainable development in a fashion that choose philanthropic responsibilities as a vehicle for or medium through which all aspects attached to CSR could be achieved like image creation and reputation, profit maximization, competitive advantage, strategizing for future development, etc. The two concepts of religion and cultural influences affects and defines every aspect of human life with CSR included is attested to in a lot of literatures. Looking at culture from a developing countries perspective philanthropic activities are deeply rooted and accepted practices at all levels of African societies. Cultural values at times are a product of religious practice where religion and culture are interrelated and could easily be represented, interchanged and interpreted to define one another. Collectivistic societies have common shared values like assisting the weak and needies, establishing family ties and tribal or communal affiliations, presenting cultural values as progressive achievement worthy of being cherished and preserved (Lei, 2011). The implication of having religious and cultural influence as a driver to CSR practice in Africa could be translated into profit motive or wealth maximization to shareholders in the long run because if a business organization engages in upholding and practicing its philanthropic responsibilities by targeting areas or acts that promotes religion and cultural awareness it can ultimately achieve legitimacy, reputation or image building, good stakeholder relationship management, customer loyalty, access to resources and ease of recruitment, competitive advantage, etc.

Finally, religion as a way of life includes CSR practice and all forms of cultural practices that are in conformity with its injunctions, it is therefore an imperative on managers and all policy makers to consider the importance of implementing all forms of philanthropic responsibilities that are for promotion of cultural and religious values or are in different forms of activities driven by the need to fulfill religious injunctions or adhere to accepted cultural values or practices. Philanthropic responsibilities should be targeted towards religious and cultural values like donating to organize cultural festivities and events, participating in religious events that are for collective benefit not for a minority group. Ethical responsibilities are also greatly shaped or defined by accepted values and norms which are also products of religious and cultural influences like producing goods or services that does not violate cultural or religious norms, safeguarding or imbibing cultural values that are cherished by the community in drafting ethical codes or guidelines for organizational efficiency and goals achievement.

### 3.2. Socio-economic Priorities

The needs of the society which if fulfilled leads to social cohesion and economic prosperity of the society and it is finally translated as socio-economic development of the society. It is therefore a part of manager's responsibilities to choose those identified needs of the society where they operate which are priorities of the society to achieve development. By choosing a need as a driver or reason for CSR practice managers are trying to get legitimacy and loyalty from the intended stakeholders who are the society or community. In most developing countries socio-economic needs or priorities are social needs of the community like poverty alleviation, supporting social programmes, enlightment programmes, introduction of employment opportunities, provision of basic amenities in education, health and infrastructural development, social cohesion or social order initiatives etc. This is in contrast to CSR initiatives from a western perspective which focus on issues that are for efficiency in competition and environmental protection. Their initiatives are programmes like investing in advancements and new technologies in green and renewable energy sources, environmentally friendly investments, climate change programmes, consumer protection, and introduction of international standards for operationalizing CSR at an expected level and stated avenues or programmes. In western countries stakeholders prefer paying attention to ethical consumerism than solving socio-economic needs because their socio-economic needs are to a large extent taken care-off by the government. Supporting the fulfillment of societal needs which are socio-economic in nature is a feasible way of implementing CSR initiatives in African countries. There is also a positive relationship between CSR practice and image creation with attractiveness for recruitment in business enterprises of Africa (Odumeru and Ifeanyi, 2013). The need for business organisations to provide assistance in combating fatal diseases like Malaria and HIV in Africa is part of crisis response for societal well being and development (Brennan and Baines, 2006). Corporate bodies in Nigeria for example give emphasis on CSR initiatives which consider socio-economic priorities of the community as a major driver and a way to achieve success through CSR practice. The main areas of emphasis are economic empowerment, educational and youth development, health care and provision of social amenities (Ojo, 2009; Amaeshi et al., 2006; Okpara and Wynn, 2012).

Finally, socio-economic priorities in most African countries are similar in nature because they are all focusing on societal socioeconomic development but when there is a crisis the response to it could also be regarded as a driver at a stated or particular period been differentiated by not existing in other countries like environmental degradation caused by oil exploration (Wheeler et al., 2002) and rampant cases of HIV/AIDS (Dunfee, 2006).

### 3.3. Filling Governance Gaps

CSR could be regarded as an opportunity for business organizations to complement or bridge the gap that exist due to the inability of government to fully provide for its citizenry in terms of wealth creation, poverty alleviation, reducing unemployment, welfare and all social needs, basic amenities and infrastructures, etc. It is an opportunity for corporate bodies to improve their corporate image and reputation and also reshape their CSR initiatives to be more effective (Moon, 2002). Bridging governance gaps through CSR initiatives is also regarded as private public partnership because it is primarily the responsibility of government to provide for its citizenry but this form of partnership gives a solution when government request for support from private enterprises (Blowfield and Frynas, 2005). Some findings revealed that CSR itself is defined by Africans as "building local capacity and filling in when government falls" (WBCD, 2000). It has also been noted that business enterprises gets huge amounts of profits thereby making it imperative on them to seek for ways to gain legitimacy by giving back part of what they accumulate to the society (Helg, 2007). The need to fill governance gaps in providing for the citizenry is regarded as one of the major reasons requiring the implementation of CSR initiatives which are philanthropic. Nonetheless, it is part of irresponsibility and inefficiency of government to allow excessive burden of providing for its citizenry on business enterprises because of the effects it can exert on corporate profitability, production capacity and in some areas security problems if it involves extraction of mineral resources or oil exploration (Ite, 2004; Hamann et al., 2005). It is also worthy to note that CSR initiatives cannot be a total solution to all issues related to bridging governance gaps (Dartey-Baah and Amponsah-Tawiah, 2011). Government should look for ways of tackling its incompetence through reduction of wasteful spending and corrupt practices, enhance ways of achieving transparency and accountability and increase its capacity to source for income and get credit facilities that can provide the basic necessities and lay the foundation for future development and economic prosperity.

### 3.4. Image Creation

This is the main reason why corporate bodies try to initiate CSR commitment to boost image which is an asset or added value or a fixed asset known as goodwill. Managers choose a set of philanthropic activities that are to solve the socio-economic needs of the society in order to gain more reputation or create a good image for the organization. Image creation for a corporate body leads to an increase in goodwill value and profitability rate, the ability to compete favorably could be easily achieved because customers' loyalty is positively related to social responsibility acts (Acuff, 2005), and finally business organizations that are committed to creation of image through CSR practice generate more profits because increase in reputation improves customer loyalty and profitability (Joyner and Payne, 2002; Brammer and Millington, 2005).

The need to boost image or corporate reputation drives managers to strategize with CSR initiatives in order to achieve the benefits attached with CSR implementation. The corporate bodies depicts corporate practices that are related to CSR like CSR disclosure link on their websites, abiding by ethical codes and international standards of CSR practice. Image creation as a driver to CSR if fully implemented can lead to achievement of organizational objectives. Image creation is listed among the secondary objectives of business after satisfaction of shareholders and customers. The importance attached to image creation could be attested to by every manager because of its positive relationship with profitability, marketing strategies, recruitment advantage, stakeholder relationship management, customer loyalty and increase in market value of shareholdings. Figure 1: Evolution of corporate social responsibility practices



#### **3.5. Stakeholders Pressure**

Business organizations as social institutions deals or interacts with different sets of stakeholders both internal and external. Stakeholder's pressure is normally the driver to CSR commitments because managers are focusing their policies in every aspect to meet the needs of the stakeholders. External stakeholders like the community may require programmes which are philanthropic in nature to solve their socio-economic needs like poverty alleviation, reduction in unemployment and engaging them as workers or facilitators of the recruitment process, provision of

Figure 2: The corporate social responsibility pyramid



Source: Visser, W. (2006)

Figure 3: Corporate social responsibility drivers



Source: Visser, W. (2006)

basic infrastructures in health and education sector etc. All of these set of needs create a pressure for the business corporation to tackle so as to gain legitimacy in the eyes of the stakeholders. The government as an external body may introduce policies or set of regulations requiring participation in environmental protection or standardization of production and quality measurement to ensure safety and production capacity that can ultimately increase the gross domestic product. All these are a set of requirements pressurizing managers to engage in CSR initiatives with a view to solving the regulatory needs posed by the government.

Consumers are also part of the external stakeholders exhibiting more loyalty of consumer-centric CSR initiatives are introduced and executed. Examples of consumer-centric CSR are all ethical and philanthropic responsibilities which improve quality of products, bonus and promotional quota, improving safety standards, rewarding ethical consumerism and improving it, introduction of marketing strategies targeting customer satisfaction, etc. The needs of consumers are also source of concern for policy makers because its impact drives or motivates the government or body of consumers to establish an organization that is vested with the responsibility of protecting consumer rights like fair price, quality and standard of products, safety measures, promotional and advertising programmes that are ethical and legal devoid of deception and unethical issues, etc.

Creditors and debtors are also external stakeholders who exert pressure for initiating CSR activities which are legal and ethical in nature so as to enable them evaluate the trustworthiness and creditworthiness of business organization before they get assurance in extending their credit facilities or accepting transactions on credit basis. These are measures to ensure against defaulting in settlement of credit and the ability to transact with others on a credit basis. Another set of external stakeholders are the media, social groups and NGO's they exert a pressure on managers to introduce CSR initiatives by serving as information centres where every stakeholder express himself whether he is satisfied or not and where there are needs for attending to. The media for example require information from managers and the business organization which they collect and process to reach an intended target for the purpose of informing stakeholders on the performance of the organization which can ultimately attract potential investors. The social groups and the NGO's require information to validate the complaints of stakeholders before making their recommendation to business organization on their lapses and where they need to improve and how they should overcome all the lapses and shortcomings expressed by stakeholders through the media, social groups and NGO's. The NGO's themselves can have specific interests they protect which require the initiation or execution of some CSR initiatives like regulations on disabled workers, child labor, workers unionism, fighting against bad practices and responding to crisis situations, etc. The world today is full of different media groups, NGO's and social groups at every level of the society, it is therefore the responsibilities of managers to attend to the needs they express with appropriate CSR initiatives for the achievement of organizational goals and objectives.

Internal stakeholders like workers and shareholders require the business organization to engage in CSR activities once wealth maximization is not jeopardized because workers and shareholders benefit from an organization if profit level is on the increase. Workers expect more bonus or allowances that are attached to profit level and shareholders wealth maximization if business maintain an increase in profitability. CSR in the long run can realize this goal because studies show a positive relationship between corporate performance and social responsibility acts (Vogel, 2005) and a connection between responsibility-profitability (Jackson, 2004; Waddock and Graves, 1997; Carroll and Shabana, 2010). The list of CSR drivers is presented in Fig. 3 below.

## **4. CONCLUSION**

CSR in Africa as observed from the literatures reviewed above is currently at a stage of mixing philanthropy with stakeholders' rights like obligations to governmental bodies, shareholders and employees. The issue of using CSR as a strategy or instrument for achieving organizational objectives through competitiveness, image creation, innovation, stakeholder management and engagement, effective leadership styles, etc. is currently not fully operationalized. This is a unique feature with CSR practice in all developing countries not only in Africa. A comparism between the Carroll's pyramid and the Visser's pyramid reveals the priority placed on different CSR orientations varies, the westerners accord priority to economic legal and ethical responsibilities before taking philanthropic activities while the nearly opposite situation reflect the African perspective on CSR orientation by placing priority on philanthropic responsibilities before legal and ethical responsibilities. This arises because of the existence of governance gaps, difference in cultural and religious influence, and variation in socio-economic needs. The philanthropic responsibilities as a CSR orientation in African countries is evidently and strongly related to the religious and cultural practices which supports charity, communatarianism and all forms of humane practices in African communities. This means that before assuming economic responsibilities aimed at diversification, perfection of production process to increase efficiency and profitability in the long run, philanthropic activities must be accorded upmost priority and abiding by law and practicing ethical conducts are to be followed. In this way the organization will realize the main objective of profit or wealth maximization and later on explore on how to employ strategic CSR for future development as corporations expand and assumes a high position in contributing towards its stakeholders.

### ACKNOWLEDGEMENT

The authors express their gratitude to School of Management Universiti Sains Malaysia for supporting this work.

### REFERENCES

- Acuff, D. (2005), Taking the guesswork out of responsible marketing: Insight and ideas for responsible marketers. Young Consumers, 6(4), 68-71.
- Akhtar, J.M. (2007), Corporate Social Responsibility in Islam, Ph.D Thesis, Faculty of Business. New Zealand: Auckland University of Technology.
- Amaeshi, K.M., Adi, B.C., Ogbechie, C., Olufemi, O.A. (2006), Corporate social responsibility in Nigeria: Western mimicry or indigenous influences? Journal of Corporate Citizenship, 24, 83-99.
- Amran, A., Siti-Nabiha, A. (2009), Corporate social reporting in Malaysia: A case of mimicking the West or succumbing to local pressure. Social Responsibility Journal, 5(3), 358-375.
- Blowfield, M., Frynas, J.G. (2005), Setting new agendas: Critical perspectives on corporate social responsibility in the developing world. International Affairs, 81(3), 499-513.
- Brammer, S., Millington, A. (2005), Corporate reputation and philanthropy: An empirical analysis. Journal of Business Ethics, 61(1), 29-44.
- Brennan, R., Baines, P. (2006), Is there a morally right price for antiretroviral drugs in the developing world? Journal of Business Ethics: A European Review, 15(1), 29-43.
- Burton, D., Farh, J.L., Hegarty, W.H. (2000), A cross-cultural comparison of CSR orientations: Hong Kong vs. United States students. Teaching Business Ethics, 4(2), 151-167.
- Carroll, A.B. (1991), The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. Business Horizons, 34, 39-48.
- Carroll, A.B., Shabana, K.M. (2010), The business case for corporate social responsibility: A review of concepts, research and practice. International Journal of Management Reviews, 12(1), 85-105.
- Dartey-Baah, K., Amponsah-Tawiah, K. (2011), Exploring the limits of western corporate social responsibility theories in Africa. International Journal of Business and Social Science, 2(18), 126-137.
- Dunfee, T.W. (2006), Do firms with unique competencies for rescuing victims of human catastrophes have special obligations? Corporate responsibility and the aids catastrophe in Sub-Saharan Africa. Business Ethics Quarterly, 16(2), 185-210.
- Edmondson, V.C., Carroll, A.B. (1999), Giving back: An examination of the philanthropic motivations, orientations and activities of large

black-owned businesses. Journal of Business Ethics, 19(2), 171-179.

- Hamann, R., Kapelns, P., Sonnenberg, D., Mackenzie, A., Hollesen, P. (2005), Local governance as a complex system: Lessons from mining in South Africa, Mali and Zambia. Journal of Corporate Citizenship, 18, 61-73.
- Helg, A. (2007), Corporate Social Responsibility from a Nigerian Perspective, Master Thesis. Submitted to Handelshogskolon VID Goteborgs Universiteit.
- Ite, U.E. (2004), Multinationals and corporate social responsibility in developing countries: A case study of Nigeria. Corporate Social Responsibility and Environmental Management, 11(1), 1-11.
- Jackson, T. (2004), Management and Change in Africa. London: Rout Ledge Publications. p2-6.
- Jamali, D., Sidani, Y. (2008), Classical vs. Modern managerial CSR perspectives: Insights from Lebanese context and cross-cultural implications. Business and Society Review, 113(3), 329-346.
- Joyner, B.E., Payne, D. (2002), Evolution and implementation: A study of values, business ethics and corporate social responsibility. Journal of Business Ethics, 41(4), 297-311.
- Katsoulakos, P., Koutsodimou, M., Matraga, A., Williams, L. (2004), A Historical Perspective of the CSR Movement, CSR Quest Sustainability Framework. Available from: http://www.csrquest. net/uploadfiles/ID.pdf.
- Lei, W. (2011), Factors Affecting Perceptions of Corporate Social Responsibility Implementation: An Emphasis on Values, an Unpublished Ph.D Thesis, University of Helsinki.
- Moon, J. (2002), Government as a Driver of Corporate Social Responsibility, Research Paper Series. Nottingham: University Business School.
- Odumeru, J.A., Ifeanyi, G.O. (2013), Corporate social responsibility as a recruitment strategy by organisations. International Review of Management and Business Research, 2(2), 313-319.
- Ojo, O. (2009), Nigeria: CSR as a vehicle for economic development. In: Idowu, S.O., Filbo, W.S., editors. Global Practices of Corporate Social Responsibility. Ch. 19. Berlin, Heidelberg, Springer-Verlag. p393-433.
- Okpara, J.O., Wynn, P.M. (2012), Stakeholders' perceptions about corporate social responsibility: Implications for poverty alleviation. Thunderbird International Business Review, 54(1), 91-103.
- Pinkston, T.S., Carroll, A.B. (1996), A retrospective examination of CSR orientations: Have they changed. Journal of Business Ethics, 15(2), 199-206.
- Smith, R.E (2011), Defining Corporate Social Responsibility: A System Approach for Socially Responsible Capitalism, A Master of Philosophy Theses University of Pennsylvania. Available from: http://www.repository.upenn.edu/od\_theses\_mp/9/.
- Toker, H. (2013), NGO's and CSR. In: Idowu, S.O., Capaldi, N., Zu, L., Das Gupta, A., editors. Encyclopaedia of Corporate Social Responsibility. Berlin and Heidelberg: Springer International Publishing. p1759-1765.
- Uadile, M.O., Fagbemi, T.O. (2012), Corporate social responsibility and financial performance in developing economies: The Nigerian experience. Journal of Economics and Sustainable Development, 3(4), 44-54.
- Visser, W. (2006), Revisiting Carroll's CSR pyramid: An African perspective. In: Huniche, M., Pedersen, E.R., editors. Corporate Citizenship in Developing Countries: New Partnership Perspectives. Copenhagen: Copenhagen Business School Press. p29-56.
- Vogel, D. (2005), The Market for Virtue: The Potential and Limits of Corporate Social Responsibility. Washington, USA: Brookings Institution Press.
- W.B.C.S.D. (2000), Corporate Social Responsibility: Making Good Business Sense. Geneva: World Business Council for Sustainable

Development Annual Report. p36.

- Waddock, S.A., Graves, S.B. (1997), The corporate social performancefinancial performance link. Strategic Management Journal, 18(4), 303-319.
- Walton, C.C. (1967), Corporate Social Responsibilities. California:

Wadsworth Belmont.

Wheeler, D., Fabig, H., Boele, R. (2002), Paradoxes and dilemmas for stakeholder responsive firms in the extractive sector: Lessons from the case of shell and the Ogoni. Journal of Business Ethics, 39(3), 297-318.