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Corporate Social Responsibility Practices in the Nigerian Public Sector

Mohammed, Abbas Adamu

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Corporate Social Responsibility Practices in the Nigerian Public Sector

by

ABBAS ADAMU MOHAMMED

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Dedication

In the name of Allah, the Most Gracious, the Most Merciful, I dedicate this thesis to the ultimate source of all knowledge and wisdom. May His guidance illuminate my academic journey.

To my beloved family,

I am profoundly grateful for your unwavering support, which provided me with the strength that made this journey possible.

To my teachers and well-wishers,

Your dedication to education has shaped my academic path. Thank you for being my constant source of motivation.

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In the Name of Allah, the Most Gracious, the Most Merciful

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Author's Declaration

At no time during the registration for the degree of Doctor of Philosophy has the author been registered for any other University award without prior agreement of the Doctoral College Quality Sub-Committee.

Work submitted for this research degree at the University of Plymouth has not formed part of any other degree either at the University of Plymouth or at another establishment.

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Corporate Social Responsibility Practices in the Nigerian Public Sector

Abstract

This study examines Corporate Social Responsibility (CSR) practices in Nigerian public sector organisations using a comprehensive mixed-methods approach. The data collection process involved analysing 185 organisation-year observations from annual reports spanning 2011–2020, as well as questionnaires distributed to key stakeholders and interviews with senior executives from various organisations.

The analysis utilised a multi-pronged strategy, including quantitative techniques such as regression analysis to explore the relationship between CSR practices and corporate governance mechanisms and qualitative methods such as narrative analysis and thematic coding to gain insights from survey responses and interviews.

The findings indicate that CSR practices in the Nigerian public sector are moving in a positive direction. Organisations demonstrated commitment to CSR activities, including community development, education, environmental conservation, and philanthropy. Survey results showed that 83% of organisations engaged in CSR, driven by community acceptance and moral obligation. Additionally, 84% of organisations complied with regulatory frameworks, and 79% aligned their CSR policies with national or international standards. The analysis also found a significant positive relationship between CSR practices and factors such as larger board sizes, greater board independence, the presence of women on the board, and CEOs with longer tenures, higher educational qualifications, and international exposure.

By triangulating these findings, it is clear that organisations have a strong commitment to giving back through various CSR initiatives, such as humanitarian assistance, youth empowerment, and educational programmes. Despite challenges such as budgetary constraints and weak accountability frameworks, organisations recognise the perceived

benefits of CSR, including increased public confidence, improved stakeholder perceptions, enhanced organisational reputation, trust-building, community engagement, and empowering marginalised communities through education.

The insights gained from this study conducted in an emerging economy namely, Nigeria, provide a new understanding of CSR practices in public-sector organisations. They also highlight the proactive approach of public sector organisations towards responsible practices. Consequently, the implications of this research extend beyond national boundaries, encouraging diverse and dedicated leadership to enhance CSR efforts and create lasting social impact. Future studies could explore comparative analysis between the public and private sectors or different countries, as well as sector-specific impact assessments.

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Chapter One: Introduction

1.1 Research Background

Extensive research has been conducted in recent years to explore the dynamic interaction between businesses and the society in which they operate. The examination of corporate social performance across various contexts has attracted significant scholarly attention, and it is expected that future researchers will continue to look into this subject. This heightened focus can be attributed to the growing global concern regarding the social and environmental impacts of business activities. Scholars such as (Osborne and Ball, 2010; Carroll, 2016; Kansal et al., 2018; Pfajfar et al., 2022; Carroll, 2023; Lopez et al., 2023) have contributed useful insights to the body of knowledge in this area, shedding light on the diverse relationship between businesses and society.

One prominent manifestation of this research interest is the widespread adoption of corporate social responsibility (CSR) practices by businesses. CSR refers to the voluntary initiatives undertaken by organisations to address their social and environmental responsibilities beyond legal requirements. Martos-Pedrero (2019) argues that the increased attention towards CSR can be attributed to the heightened societal expectations placed upon enterprises, which demand that they behave in a socially responsible manner.

CSR includes various dimensions, such as ethical business practices, community engagement, environmental sustainability, and stakeholder relations. Businesses aim to balance profitability with societal well-being by integrating CSR into their operations. Initiatives can range from philanthropy to employee volunteering programmes, sustainable sourcing, waste reduction, and efforts to combat climate change, among others.

The significance of CSR in today's business landscape cannot be overstated. Stakeholders, including consumers, employees, investors, and communities, increasingly expect businesses to demonstrate ethical conduct, contribute to social development, and minimise their environmental footprint. Companies actively embracing CSR are more likely to enjoy a favourable reputation, attract and retain talented employees, enhance customer loyalty, and gain a competitive advantage (Porter and Kramer, 2011; Brammer et al., 2012; Scherer et al., 2013).

Furthermore, the influence of CSR extends beyond individual organisations, often requiring collaborative efforts among businesses, government agencies, non-profit organisations, and civil society to effectively address complex societal challenges. Such partnerships facilitate the pooling of resources, expertise, and networks to achieve sustainable development goals (Crane et al., 2014). The relationship between businesses and society has become a central focus of research due to increasing global concerns about the social and environmental implications of business activities. The rise of CSR practices reflects societal expectations for responsible business conduct. Embracing CSR initiatives is crucial not only to mitigate negative impacts but also to harness opportunities for positive societal change and gain a competitive edge in the marketplace. Collaborative efforts among various stakeholders play a vital role in addressing complex societal challenges and achieving sustainable development goals.

Since the industrial age, the importance of good corporate governance (CG) and CSR has continued to grow. Corporate controversies, environmental concerns, and financial crises have been cited as reasons for the increasing demand for CG and CSR (Zaman et al., 2022). Zayyana (2018) argues that enterprises must adopt CSR practices for sound and sustainable socio-economic development. While there is broad consensus on the benefits of CSR, concerns persist about irresponsible behaviour among organisations, even those claiming to adhere to CSR standards.

The concept of corporate social responsibility (CSR) can be traced back to the 1930s, when it was initially perceived as a form of philanthropy aimed at giving back to society and minimising ecological impacts (Carroll, 1999). Carroll (1999) further conceptualised

CSR as the responsibilities and obligations of businesses to align their policies, decisions, and actions with societal objectives and values. Nevertheless, there has been limited focus on corporate social responsibility (CSR) in developing countries, indicating a notable gap in research (Ray, 2013). According to Ray, the unique social and organisational context of developing nations warrants a more in-depth investigation of CSR practices.

Various perspectives exist on the definition of CSR. In this study, CSR is defined as an organisation's commitment to societal well-being (Bowen, 1953), emphasising its impact on stakeholders (Freeman et al., 2018). Wood (1991) stresses society's expectation for businesses to meet specific obligations. In Nigeria, where communal living prevails, organisations practice voluntary philanthropy, reflecting CSR's cultural roots (Helg, 2007). Amaeshi (2006) notes that CSR in Nigeria is a localized, socially embedded construct shaped by the socio-economic context.

However, critiques by scholars like Baden (2016) argue that resources allocated to CSR are misdirected. This criticism, often from classical economists like Milton Friedman, who champion the shareholder theory, argues that resources allocated to CSR are misdirected and unnecessary. Friedman famously stated that "the business of business is business," asserting that corporate executives, as employees, should prioritise profit-making and represent owners' interests (Friedman, 1970).

In contrast, proponents of the stakeholder theory reject this view, contending that CSR is not misplaced. This theory asserts that organisations must act responsibly to serve the interests of stakeholders. This study aligns with the stakeholder perspective and seeks to investigate the nature of CSR practices in public organisations in Nigeria. Stakeholder theory proponents reject the idea that CSR is misplaced, advocating for organisations to act responsibly.

To expand on the topic, recent research highlights the evolving nature of CSR and its impact on businesses and society. The concept of CSR has expanded beyond philanthropy and environmental concerns to encompass a broader spectrum of social and ethical responsibilities. For instance, Carroll and Shabana (2010) emphasise the importance of integrating CSR into core business strategies, asserting that CSR should be aligned with a company's purpose, values, and long-term objectives. Moreover, scholars have emphasised the significance of stakeholder engagement in effective CSR implementation. Freeman et al. (2010) argues that businesses should consider the interests and needs of all stakeholders, including employees, customers, suppliers, local communities, and the environment, when formulating CSR strategies.

Additionally, research has highlighted the benefits of CSR for businesses. Scholars such as Porter and Kramer (2011) argue that CSR can be transformed to create shared value, enabling companies to simultaneously achieve societal goals and enhance their competitiveness. By addressing social and environmental challenges, businesses can improve their reputation, attract customers, and foster innovation. Furthermore, studies have shown a positive correlation between CSR and financial performance. For example, Cho et al (2019) conducted a meta-analysis of 167 studies and found that CSR activities can enhance a company's financial performance eventually.

From its initial roots in philanthropy, CSR has evolved to encompass broader societal responsibilities. The concept of CSR has gained increased recognition and scholarly attention, particularly in relation to developing countries. The understanding and implementation of CSR vary across contexts and cultural values. While CSR has faced criticism, proponents of the stakeholder theory argue for its relevance in meeting the interests of various stakeholders. Moving forward, future research may need to ward continue to explore the diverse dimensions of CSR and its implications for businesses, society, and sustainable development.

The role of the public sector in fully aligning its corporate strategy with CSR has in the past been questioned. In the World Bank paper 'Public Sector Roles in Strengthening Corporate Social Responsibility: Taking Stock,' Ward (2004) cites Fox et al. (2002), highlighting that the public sector plays four distinct roles in relation to CSR. These roles encompass mandating (provision of laws, regulations, etc.), facilitating (establishing clear policy frameworks), partnering (leveraging skills and resources to address CSR initiatives), and endorsing (supporting firms and enterprises engaged in CSR).

Ward (2004) further provided that CSR practice in the public sector is justified as it has a variety of benefits. It contributes to the development of national competitiveness; it encourages foreign direct investment, which acts as a catalyst for development; it builds and ensures the long-term sustainability of CSR; it inspires novel approaches to addressing public sector capacity; and it provides insights into the partnership between the state-owned sector, the private sector, and non-profit organisations (Ward, 2004). According to the study, These justifications, as presented by Ward (2004) have the potential to benefit developing and least-developed countries, but they also pose the risk of undermining the role of the public sector. It further argued that CSR understanding should be clear to avoid confusing public sector roles with fiscal reforms, which are purely state functions.

CSR has been an informally accepted part of Nigerian society long before it was identified as an area of study (Helg, 2007). Individuals and local organisations alike have engaged in charity and philanthropic practices from time to time, especially during religious and traditional festivities, to support the less privileged and gain recognition in society. Recent developments reveal that most organisations are now identifying with CSR through various means. Although CSR has become an increasing concern for diverse groups, including academia and businesses, in both theoretical and practical senses (Sharma, 2013), it is now viewed as a tool for businesses to fulfil their responsibilities to society (Okoro, 2014).

On the flip side, arguments against CSR are also compelling (Okoro, 2017; Carroll and Brown., 2018). Critics, as outlined by Carpenter et al. (2010), contend that CSR, as implemented by some organisations, is merely a sham. They argue that most companies'

CSR efforts are campaigns to promote corporate brands and reputations rather than genuine CSR programmes. Existing research suggests that many Nigerians may have limited knowledge about CSR. There are also differing opinions about the level of companies' involvement in CSR projects within local communities (Ojodu, 2017). Consequently, when an organisation undertakes a charitable act for society, it often receives praise for displaying concern and philanthropy (Eze and Bello, 2016). Public enterprises, as key drivers of developing economies, are expected to manage their operational impacts through CSR strategies. Onwuegbuchi (2009) study on CSR found that most public-sector companies in Nigeria engage in CSR programmes primarily for philanthropic reasons and to garner government and public approval. Some of these enterprises also adopt environmental and labour standards to satisfy basic legal requirements.

Further inquiry into Nigerian enterprises reveals that specific public organisations, including the Nigerian National Petroleum Corporation, the Central Bank of Nigeria, and the Nigeria Deposit Insurance Corporation, publish CSR reports in their annual reports and on websites. However, little evidence indicates a consistent execution pattern aligned with local regulations or international standards. For instance, despite Royal Dutch Shell Nigeria's sustained emphasis on CSR and sustainability (Shell, 2019), it has faced allegations involving indigenous staff disengagement, environmental pollution, and oil spills contaminating drinking water (The Guardian, 2014; Okeke-Ogbuafor, 2016). Conversely, certain public enterprises like the Nigerian Railway Corporation, Transmission Company of Nigeria, and Federal Inland Revenue Service neither report CSR nor related components such as environmental or sustainability efforts in their annual reports or on their websites. Nonetheless, addressing the impact of corporations, be they private or public, remains pivotal in this era. Hence, examining the CSR practices of public organisations in Nigeria becomes essential.

1.2 Statement of Problem

The landscape of corporate social responsibility (CSR) is undergoing a profound transformation, extending its influence from the private sector to the public sector. This transformation is driven by evolving societal expectations, as citizens increasingly demand greater efficiency, transparency, and accountability from governmental and public institutions (Di Bitetto et al., 2015). In response to this shift, many governments recognise the importance of not only endorsing CSR but also integrating it into their operations (Melovic et al., 2019; Ray and Beddewela, 2022). This paradigm shift signifies that CSR initiatives are no longer confined to private corporations; they are also embraced by public entities such as ministries, local authorities, and public service providers (Sangle, 2010; Asiedu-Ayeh et al., 2022). This expanding landscape underscores the need to broaden the concept of CSR beyond private enterprises, encompassing public corporations, governmental bodies, and public administrations.

Similar to private sector organisations, public sector organisations (PSOs) embrace CSR for its long-term benefits, including building trust among stakeholders and society at large (Di Bitetto et al., 2015; Lozano, 2022). However, there exists a research gap, particularly regarding CSR within the public sector of developing nations, as highlighted by Jamali and Karam (2018) and Grabner-Krauter et al. (2023).

Furthermore, existing CSR studies have predominantly focused on developed economies, raising questions about the applicability of their findings to developing countries (Visser, 2009). Despite the role of governments and the public sector in promoting CSR in developing countries (Moon, 2005; Sodhi et al., 2022), limited research exists on CSR within the public sector (Grabner-Krauter et al., 2023).

This growing concern has drawn global attention, leading to a crucial question about the extent to which public sector organisations adhere to socially responsible practices (Coleman, 2019; Grabner-Krauter et al., 2023). In Nigeria's context, research indicates that only a limited number of public enterprises disclose their CSR activities, whether through official platforms or annual reports. Interestingly, despite active engagement and disclosure of CSR practices by their private sector counterparts, most public sector organisations do not perceive it as necessary to disclose their CSR initiatives (Eze and Bello, 2016). When public enterprises do engage in CSR, their motivations often stem from profit-driven objectives and the desire to enhance their reputation (Graafland, 2018). Public-sector enterprises in developing nations, such as Nigeria, play a crucial role in national development. They stimulate the economy, provide essential services, and create employment opportunities. These entities, which rely on external resources, have an obligation to contribute to society in return for the benefits they receive. In Nigeria, notable examples include the Nigerian National Petroleum Corporation (NNPC), the Nigeria Ports Authority (NPA), and the Central Bank of Nigeria (Krukru, 2015; FGN, 2020).

The Udoji Commission's "Public Service Review 1974" classified public enterprises into two categories: public corporations and joint venture companies (Sikorski, 1993). These entities, referred to variably, share the common purpose of acting as instruments for economic advancement. The public sector plays an instrumental role in the economic development of Nigeria and other developing nations, spanning sectors like natural resources, services, utilities, transportation, agriculture, manufacturing, and construction (Anikeze and Ngwu, 2009). Their importance stems from the limited capacity of private enterprises in these contexts (Ozor, 2004). These insights underscore the indispensable role of public enterprises in the Nigerian economy, emphasising the need for an extensive study on the nature of CSR practices within these entities. Accordingly, this study aims to investigate CSR practices within the Nigerian public sector, recognising their vital contribution to the nation's socioeconomic landscape.

1.3 Research Gap

While corporate social responsibility (CSR) has received significant attention globally within private sector organisations, a significant research gap exists concerning the CSR practices of public organisations in Nigeria. Previous studies have predominantly focused on CSR initiatives undertaken by private enterprises, resulting in a lack of universal research specifically addressing CSR practices within public organisations in Nigeria (Ameashi et al., 2006).

It has been argued that most CSR studies have been conducted in developed countries (Preuss et al., 2016), with limited applicability to diverse socio-political environments characterised by varying political regimes, legal systems, and cultural influences (Tilt, 2016). These contextual variables significantly impact the applicability of theories used to explain CSR practices and disclosure (Latapi et al., 2019).

Additionally, studies conducted in other developing economies have explored CSR practices in different sectors. For example, Nadeem and Kakakhel (2012) conducted a study on CSR in public-sector universities in KPK, while Nash (2012) examined the CSR activities of large public-sector companies in India. Moharana (2013) investigated the CSR activities of nationalised banks in India, and Khatik (2016) focused on the CSR activities of BHEL Electrical Company in India. Mansi et al. (2017) analysed the extent to which public sector enterprises in India incorporate CSR principles into their mission and vision statements. Kaur and Bhaskaran (2015) explored CSR practices among private and public sector banks, and Kansal et al. (2018) examined the reporting of CSR in central public sector enterprises in India. Furthermore, other scholars such as Visser (2009), Preuss et al. (2016), Bhatia and Makkar (2020), and Kaur (2020), among numerous others, have also made valuable contributions to the CSR discourse within developing countries and emerging economies, often drawing comparisons in specific areas. It is worth noting the unique characteristics of developing countries, as India falls under the emerging economies known as BRICS (Brazil, Russia, India, China, and South Africa), with aspirations to achieve developed economy status by 2050 (Das, 2012).

Furthermore, the role of the public sector is crucial, particularly in developing countries. In the case of Nigeria, which is the main focus of this study, public enterprises play a significant role across various economic and non-economic sectors. These enterprises are major employers and have a pivotal role in the production and distribution of goods and services. Their annual expenditures exceed fifty percent of the government's budget and have experienced annual growth rates exceeding 30% since 2002. They contribute over 20% to the gross domestic product each year (Idris and Bakar, 2017). Despite numerous studies exploring CSR in Nigeria, particularly in relation to businesses operating in the Niger Delta region, no direct focus has been identified on CSR practices within public sector enterprises, despite their integral role in driving the country's development.

A review of the literature reveals gaps in CSR research concerning the public sector in Nigeria and other African and developing countries. Additionally, while some public enterprises do report their CSR activities in annual reports, the majority do not, thereby failing to provide feedback on their social, economic, and environmental impact on society.

To address some of these research gaps, this study will employ a multiple-case study design, sourcing data from diverse industries within sampled organisations, along with other multiple data sources such as interview responses and survey questionnaire responses. While previous studies have primarily focused on single case studies or multiple case studies limited to specific industries, often outside of Nigeria and Africa, this research will adopt a novel mixed-methods approach. This approach not only seeks to bridge the existing research gaps but also aims to provide holistic insights into the CSR practices within public organisations in Nigeria. The findings of this study will contribute to academic literature, inform policy formulation, and offer practical insights into the challenges, opportunities, and best practices for effective CSR implementation in the public sector. Ultimately, this research aims to guide policymakers, public sector managers, and stakeholders in designing and implementing CSR strategies that align with Nigeria's development goals and societal needs.

1.4 Research Aims and Objectives

This study aims to find out the nature of and factors influencing corporate social responsibility practices in Nigeria's public sector organisations. Based on the outlined aim, the following objectives are set to be achieved:

1. To ascertain the nature of CSR activities practiced by public sector organisations in Nigeria.
2. To examine the relationship between corporate governance attributes and CSR practices with the aim of explaining the influence of governance mechanism on CSR practices.
3. To assess the extent of public sector organisations CSR disclosure in Nigeria.
4. To find out the reasons why public sector organisations practice CSR in Nigeria.
5. To investigate whether there is any legislation for CSR reporting in Nigeria.
6. To find out whether the public-sector enterprises adopt any CSR or CSR-related legislation.
7. To explore whether CSR activities in Nigeria have any impact on the socio-economic development of the country

1.5 Research Questions

The central question addressed in this study is whether Nigerian public enterprises engage in CSR practices and what factors influence these practices. Questions that are consequently asked are:

1. What kind of CSR activities do public sector organisations in Nigeria conduct?
2. Is there any relationship between corporate governance attributes and CSR practices?
3. To what extent do public sector organisations disclose CSR activities?
4. Why do public-sector enterprises practice CSR in Nigeria?
5. Is there any legislation for CSR disclosure in Nigeria?
6. To what extent do public sector enterprises conform to CSR reporting policies?

7. To what extent does corporate social responsibility affect community development?

Table 1.1: Overview of Research Objectives, Questions, Data Types, and Elements of Interest

Research Objective	Research Question	Type of Data	Elements of Interest
1. **To ascertain the nature of CSR activities practiced by public sector enterprises in Nigeria.**	1. What kind of CSR activities do public sector organisations in Nigeria conduct?	• Annual report • Data involving reports from 2011 to 2020.	• To address research questions 1 and 2, an analysis of the annual reports of public sector organisations was carried out. This analysis used a checklist consisting of 33 disclosure items. Any missing variables were sourced from reliable sources, and the collected data was subjected to both univariate and multivariate analysis techniques.
2. To examine the relationship between corporate governance attributes and CSR practices with the aim of explaining the influence of governance mechanism on CSR practices.	2. Is there any relationship between corporate governance attributes and CSR practices?	• Annual report • Data involving reports from 2011 to 2020.	• To address research questions 1 and 2, an analysis of the annual reports of public sector organisations was carried out. This analysis used a checklist consisting of 33 disclosure items. Any missing variables were sourced from reliable sources, and the collected data was subjected to both univariate and multivariate analysis techniques.
3. **To assess the extent of public sector enterprises CSR disclosure in Nigeria.**	3. To what extent do public enterprises disclose CSR activities?	• *Annual report* • Data involving reports from 2011 to 2020.	• To address research questions 3, an analysis of the annual reports of public sector organisations was carried out. This analysis used a checklist consisting of 33 disclosure items. Any missing variables were sourced from reliable sources, and the collected data was subjected to both univariate and multivariate analysis techniques.

Table 1.1 (Continued)

4. To find out the reasons why public sector enterprises practice CSR in Nigeria.	4. Why do public-sector enterprises practice CSR in Nigeria?	• Interview • Cross-sectional qualitative interviews involving senior level executives of organisations	• Interviews were conducted with senior executives of the organisations, and their responses were transcribed using computer software (Microsoft and NVIVO) and manually cross-checked for accuracy. The topics explored in these interviews were aligned with the 33 self-developed checklists.
5. To investigate whether there is any legislation for CSR reporting in Nigeria.	5. Is there any legislation for CSR disclosure in Nigeria?	• *Questionnaire* • Cross-sectional survey involving senior level executives of organisations	• Questionnaires were distributed to gain a comprehensive understanding of the CSR legislation guiding CSR practices and the organisations' perspectives on these regulations. The data obtained from the questionnaires was analysed descriptively.
6. To find out whether the public-sector enterprises adopt any CSR or CSR-related legislation.	6. To what extent do public sector enterprises conform to CSR reporting policies?	• *Questionnaire* • Cross-sectional survey involving senior level executives of organisations	• Questionnaires were distributed to gain a full understanding of the CSR legislation guiding CSR practices and the organisations' perspectives on these regulations. The data obtained from the questionnaires was analysed descriptively.
7. To explore whether CSR activities in Nigeria have any impact on the socio-economic development of the country.	7. To what extent does corporate social responsibility affect community development?	• *Interview* • Cross-sectional qualitative interviews involving senior level executives of organisations	• Interviews were conducted with senior executives of the organisations, and their responses were transcribed using computer software (Microsoft and NVIVO) and manually cross-checked for accuracy. The topics explored in these interviews were aligned with the 33 self-developed checklists.

1.5.1 Research Hypotheses:

In order to systematically investigate the research objectives outlined in Section 1.4, hypotheses have been formulated to guide the empirical examination of key relationships and phenomena within the context of public sector organisations CSR practices in Nigeria. The following section delineates each research objective (RO) and presents the hypotheses formulated to address them.

RO1: To ascertain the nature of CSR activities practiced by public sector enterprises in Nigeria.

Hypothesis 1: Public-sector enterprises in Nigeria engage in a wide range of CSR activities across different sectors, demonstrating a diverse set of corporate social responsibility initiatives.

RO2: To examine the relationship between corporate governance attributes and CSR practices with the aim of explaining the influence of governance mechanism on CSR practices.

To address the second research question, several hypotheses have been developed and will be analysed using univariate, bivariate, and multivariate analyses. These hypotheses have been classified into two main groups (Hypothesis 2 and 3):

Hypothesis 2: There is no significant relationship between corporate governance mechanisms and CSR practices.

Sub-Hypothesis:

H2a: Board size has a positive effect on the extent of CSR performance.

H2b: There is a significant positive relationship between board independence and CSR practices.

H2c: CEO duality has a negative effect on the extent of CSR practiced.

H2d: The presence of women on the board of directors has a positive effect on the extent of CSR practices.

H2e: The board chairperson’s tenure has a positive effect on the extent of CSR practiced.

Hypothesis 3: There is no significant relationship between CEO attributes and CSR practices.

Sub-Hypothesis:

H3a: CEO age has a significant association with CSR practices.

H3b: There is a positive association between CEO tenure and CSR practices.

H3c: There is a strong link between CEO educational qualifications and CSR practices.

H3d: There is a strong link between a CEO's field of study and CSR practices.

H3e: There is a strong link between the school’s CEOs attended and their CSR practices.

RO3: To assess the extent of public sector enterprises CSR disclosure in Nigeria.

Hypothesis 4: The level of CSR disclosure among public sector enterprises in Nigeria varies significantly, with some organisations providing comprehensive disclosures while others share minimal information about their CSR activities.

RO4: To find out the reasons why public sector enterprises practice CSR in Nigeria.

Hypothesis 5: Public sector enterprises in Nigeria engage in CSR activities due to a combination of factors, including compliance with regulations, pressure from stakeholders, reputation management, and a genuine commitment to social responsibility.

RO5: To investigate whether there is any legislation for CSR reporting in Nigeria.

Hypothesis 6: Legislation or regulatory frameworks exist in Nigeria that require public-sector enterprises to disclose information about their CSR activities. These regulations influence the extent and quality of CSR reporting.

RO6: To find out whether the public-sector enterprises adopt any CSR or CSR-related legislation.

Hypothesis 7: Public sector enterprises in Nigeria adopt CSR or CSR-related legislation to varying degrees, influenced by factors such as organisational culture, industry norms, and stakeholder expectations.

RO7: To explore whether CSR activities in Nigeria have any impact on the socio-economic development of the country.

Hypothesis 8: CSR activities carried out by public sector enterprises in Nigeria have a positive impact on the country's socio-economic development. These activities address social, environmental, and economic challenges, thereby promoting sustainable development outcomes.

1.6 Original Contributions

This study contributes to existing knowledge by examining the nature of CSR practices in Nigeria's public sector, a developing country, and the factors that influence these practices. It offers new perspectives and enriches the current literature on CSR, which has primarily focused on developed economies and private entities (Belal and Momin, 2009; Fatma and Rahman, 2015). Notably, this research addresses a critical gap in the literature by shedding light on the underrepresented public sector in Nigeria within the broader context of sub-Saharan Africa. Specifically, it provides insights into the distinctive

CSR activities, motivations, governance influences, disclosure practices, and managerial perspectives within Nigeria's public sector organisations.

The study explores the nature of CSR practices in Nigeria's public sector, revealing a variety of activities that include philanthropy, human resource initiatives, environmental stewardship, and compliance with legislative frameworks. It demonstrates that CSR practices in the public sector are diverse and context-specific, tailored to address local needs and challenges.

The research identifies key factors that influence CSR practices in Nigeria's public sector. The study finds that larger board sizes, greater board independence, the inclusion of women on boards, longer-tenured CEOs, and higher CSR scores are positively associated with improved CSR performance. High educational qualifications and international exposure among board members and CEOs also contribute to superior CSR practices. Additionally, the importance of fostering a culture focused on CSR and considering stakeholder perspectives is emphasised. Organisational culture significantly shapes the effectiveness of CSR practices. Moreover, effective engagement with stakeholders, including the community, is crucial for the successful implementation of CSR initiatives. The motivations behind CSR in the public sector, which emphasise community acceptance and moral obligations, align with stakeholder theory and societal expectations.

The study expands current knowledge by highlighting the variability of CSR practices across organisations and industries, particularly in terms of size, age, and financial capacity. It becomes clear that CSR practices not only exist but also vary across organisations and industries, underscoring the importance of organisational culture and stakeholder engagement in shaping effective CSR practices.

This study sets a new standard by examining CSR practices in the public sector through a methodological approach characterised by its multidimensional nature. It incorporates diverse data collection techniques such as reports, interviews, and self-reported questionnaires. By leveraging this methodological plurality, the study reveals a nuanced understanding of CSR dynamics within the public sector.

A notable aspect of this study is the examination of CSR disclosure practices in the public sector. It reveals subtle variations in reporting frameworks compared to those of the private sector in Nigeria. This endeavour sheds light on diverse reporting patterns, ranging from conventional annual reports to sustainability disclosures. As a result, it unravels the dimensions of CSR reporting across different sectoral and organisational contexts and provides novel perspectives on the topic.

This research also contributes to mixed-method management studies, further enhancing its credibility in this field. By utilising a combination of reports, interviews, and questionnaires, the study ensures robust data and reliable findings, offering an in-depth analysis of CSR practices within the public sector.

This study is novel in the context of CSR research in developing countries. It specifically investigates CSR practices in the public sector and provides insights into the distinctions between CSR in developed and developing countries, using Nigeria as a case study. In addition to its originality, this research offers insights that can inform policymakers, public administrators, and business leaders, guiding the planning, execution, and supervision of CSR activities to make them more effective, reputable, and community-supported (Noti et al., 2020).

The research highlights how public-sector organisations can better engage with and benefit the communities they serve through CSR initiatives, offering practical strategies for enhancing community engagement and development. It contributes to the long-term sustainability of CSR practices in the public sector in Nigeria by providing strategic guidance for sustaining and strengthening CSR efforts over time. This ensures that the positive impacts of CSR activities are lasting.

Furthermore, this research highlights practical strategies for enhancing community engagement and development through CSR initiatives, contributing to the long-term sustainability of CSR practices in the public sector in Nigeria. It also advances the discussion on sustainability and offers insights into achieving international frameworks such as the Sustainable Development Goals (SDGs). The insights derived from this study are expected to have a global impact, informing CSR practices in other developing countries, and promoting cross-border learning and knowledge sharing.

1.7 Scope of the Study

This study examines CSR in public-sector organisations in Nigeria, with a specific focus on dimensions such as CSR strategy, philanthropy, assessment of human resources practices, economic and legal practices, environmental commitment, and the impact of corporate governance structures on CSR activities.

To gather data on these aspects, the researcher primarily analysed annual reports as the main source of information. Surveys and interviews were also conducted to achieve the research objectives. Surveys allowed for the collection of quantitative data, facilitating a structured analysis of stakeholders' perceptions and attitudes towards CSR initiatives. Interviews provided qualitative insights, enabling a deeper inquiry of key themes and issues related to the implementation of CSR within public-sector organisations.

Additionally, the study utilised various secondary sources, including government reports, academic literature, and industry publications. By integrating perspectives from multiple stakeholders and sources, the research aims to provide a complete understanding of CSR practices within the Nigerian public-sector landscape.

By aligning with the research objectives, this approach aims to create a holistic understanding of the organisational and industrial practices, dynamics, challenges, and opportunities involved in implementing CSR, thereby contributing to knowledge in this field.

1.8 Thesis Structure

This thesis is organised into eight chapters, each focusing on specific areas of investigation. Below is a detailed overview of the content covered in each chapter:

Chapter One serves as the introduction, providing background information and explaining the research problem and rationale. It also includes a concise summary of the research aims, objectives, questions, and contributions of the thesis. Additionally, the research methodology is briefly outlined.

Chapter Two critically examines the background of corporate social responsibility (CSR). This chapter explores different perspectives on CSR and analyses existing CSR studies conducted in Nigeria.

Chapter Three presents the theoretical framework, literature review, and research hypotheses formulated and tested in the study. It also identifies research gaps in the current literature.

Chapter Four describes the research methodology used in this study, including the approach to data collection and analysis. The research onion model proposed by Saunders et al. (2019) is used to present the research philosophy, strategy, approach, methods, and techniques for data collection and processing.

Chapter Five provides a detailed discussion on the CSR practices of public sector organisations, supported by carefully analysed content data. This chapter addresses research questions 1 and 2, as well as research objective 1, shedding light on the different dimensions of CSR practices in the public sector.

Chapter Six answers research question 2 and research objective 2 by exploring corporate governance variables and Chief Executive Officers attributes and testing 10 research sub-hypotheses. Descriptive and inferential statistics are used, leading to insightful findings.

Chapter Seven presents a rationale for the active participation of the public sector in CSR initiatives. It addresses research questions 5 and 6 and further explores research objectives 4 and 5 by drawing upon data derived from questionnaire responses. This chapter facilitates a holistic understanding of the factors influencing public sector CSR engagement.

Chapter Eight examines the contributions of CSR initiatives to the social and economic development of communities. It focuses on research question 7 and research objective 6 and includes an analysis of data collected from semi- structured interviews with senior staff of public sector organisations. The chapter provides an analysis of the impact of CSR on community development.

Chapter Nine discusses the research outcomes and their implications for the existing literature, policy formulation, and practical implementation. This chapter summarises key findings, outlines study limitations, and suggests potential avenues for future research. The concluding section of this chapter provides final remarks that encapsulate the essence and significance of the entire thesis.

Figure 1.1: Thesis Structure Flow Chart

Chapter Two: Background of Corporate Social Responsibility Activities in Nigeria

2.1 Introduction

In the 21st century, there has been a significant increase in demands placed on businesses and organisations, encompassing various aspects of different magnitudes and significance. These demands emphasise the importance of improving workers' well-being, actively engaging with the host community, and involving diverse stakeholders. Concurrently, there has been a substantial rise in social, political, and academic interest in CSR (Frynas and Stephens, 2015; Low, 2016; Ansu-Mensah et al., 2021; Kamal and Ali, 2022; Coelho et al., 2023; Kharabsheh et al., 2023).

The growing scholarly interest and increased academic efforts in the field of CSR can be attributed to several contemporary factors.

Firstly, there is a heightened public awareness of the extensive impact of modern production and distribution systems on the environment, society, and economy (Freeman and Hasnaoui, 2011). This increased consciousness has fuelled the demand for more responsible business practices and prompted discussions on the role of corporations in addressing these interconnected challenges.

Secondly, the adoption of greenwashing strategies in organisational disclosures has contributed to the surge in interest surrounding CSR (Kamal and Ali, 2022). Greenwashing refers to the deceptive practice of presenting an organisation's activities as environmentally friendly or socially responsible, while the actual impact may be limited or negligible. As a result, CSR has emerged as a prominent and extensively discussed domain within the spheres of business, management, and governance across diverse industries.

The varied nature of CSR has stimulated ongoing dialogues and prompted scholars, practitioners, and policymakers to explore and evaluate its implications for sustainable and responsible business practices. Divergent perspectives on CSR have led to multiple interpretations and definitions of the subject, as well as diverse threads and research directions. Raimi (2017) argues that CSR holds different meanings for different individuals. On one end, CSR is perceived as a voluntary philanthropic endeavour undertaken by corporations to benefit society, while on the other end, it is regarded as a charitable donation made to meet the requirements of accounting reporting and disclosure. Raimi (2017) further asserts that CSR is universally applicable to all aspects of an organisation's existence, spanning social, economic, and environmental domains.

According to Brockett and Rezaee (2012), CSR encompasses corporate ethics, citizenship, and social performance, all of which are integrated into the business model. They emphasise that the primary goal of CSR is for organisations to acknowledge their responsibility in ensuring positive impacts through their programmes on the environment, consumers, employees, shareholders, and all other stakeholders. Considerable attention is now devoted to balancing the interests of every element that is affected, in one way or another, by an organisation's presence. These components and elements, influenced by the organisation's operations and having a vested interest in its existence, are referred to as stakeholders (Donaldson and Preston, 1995).

Research indicates that scholars and business leaders have recognised the importance of organisations cultivating harmonious relationships with employees, the environment, regulators, suppliers, customers, and host communities while also producing responsible products or services (Bocken et al., 2014; Christensen et al., 2021). Therefore, it is crucial to explore why CSR discourse and activities are considered relevant and indispensable in achieving organisational objectives (Hamidu et al., 2015).

Despite the growing body of CSR research focused on the private sector, there is a relative scarcity of studies delving into the public sector (Heal, 2005; Jizi et al., 2014; Garde-Sanchez et al., 2017; Gutterman, 2019). These studies observe the significance of conducting CSR research on public enterprises, particularly in countries with a considerable number of state-owned organisations. This arises from the fact that the behaviour of governments has faced increasing scrutiny, and the demand for sustainable development and business responsibility has gained recognition. Scholars argue that public enterprises should take the lead in implementing CSR practices (Wirba, 2023; Taamneh et al., 2022). Reich (1998) contends that the government plays an essential role in fostering and enhancing management practices and acts as a public adjudicator by implementing policies and regulations that benefit society. Similarly, Garde-Sanchez et al. (2017) argue that since state-owned organisations are integral participants in the economy, they should adhere to proper CSR practices and provide a benchmark against which CSR should be practiced.

The subsequent sections of this chapter offer an in-depth analysis of relevant studies on CSR globally and in Nigeria, covering both the private and public sectors, with a focus on the latter. The review examines past theoretical and empirical studies on CSR and its associated features, exploring their impact on business organisations in Nigeria and other worlds. To facilitate this review, the chapter is structured into seven sections, some of which contain subsections. These sections include an overview of the evolutionary stages of CSR, discussing its various stages of metamorphosis and the diverse interpretations of the concept. Subsequent themes looked into CSR disclosure practices and CSR studies in Nigeria, with a particular focus on the CSR practices of both public and private enterprises in the country.

2.2 Evolutionary Overview of CSR

CSR has a rich and diverse history, as stated by Carroll and Brown (2018). The prominence of CSR in the 20th century can be attributed to numerous factors (Carrol and Brown, 2018). They argue that modern corporations recognised the importance of being socially conscious during this period, particularly in the early 1950s after the Second World War. This coincided with the establishment of corporate legitimacy and the realisation of public expectations.

On the other hand, scholars such as Tennant (2015) and Jamali and Safadi (2019) argue that the globalisation of world trade and the emergence of powerful companies have played a significant role in driving the adoption of CSR practices. Despite the recent increase in visibility and attention to CSR, signs of corporate concern for society have existed for many years. Some scholars have referred to CSR as a "motherhood issue" (Ryan, 2002, p. 302) and a subject of considerable interest within corporate circles (Mess and Bonham, 2004).

While CSR is often seen as a modern concept, historical evidence reveals its long-standing history. Exploring its historical roots uncovers influential early proponents who significantly contributed to its development. For example, Andrew Carnegie, an American industrialist, and philanthropist, openly advocated for influential businesspeople to engage in philanthropy and support the less fortunate in his article "The Gospel of Wealth," published in 1889. This not only established CSR as a means of societal assistance and philanthropy but also left a legacy.

CSR, initially referred to as "social responsibility" (Carrol, 2008), gained academic attention when Bowen introduced the phrase "social responsibility" in 1953. Bowen's research sheds light on how business activities directly or indirectly affect stakeholders, defining social responsibility as the obligation of firms to adopt policies and make decisions that have a positive impact on society. At that time, the concept of CSR was relatively new, resulting in a predominant focus on social issues in CSR research (Lee, 2008).

Bowen's scholarship is considered the beginning of the contemporary period of CSR literature. He is credited as the "Father of Corporate Social Responsibility" (Carroll, 1999, p. 270). Taneja et al. (2011) underscored Bowen's expansive approach to business responsibilities, which incorporates responsiveness, stewardship, social audit, corporate citizenship, and rudimentary stakeholder theory, as having laid the foundation for various interpretations of CSR. It is noteworthy that CSR has undergone several modifications throughout its conceptualisation, acceptance, and implementation phases (Latapi et al., 2019).

As social problems continued to emerge, the focus of CSR shifted from individual business managers to the corporation itself. Government regulations historically played a crucial role in preserving the public good, but it became evident in the 1960s that legal compliance alone was inadequate (Ciepley, 2019). CSR emerged as a non-coercive instrument, allowing corporations to exceed their legal obligations and contribute to societal well-being.

Davis (1973) suggests that CSR typically goes beyond legal requirements in order to benefit both society and the corporation. The scope of activities covered by CSR programmes is still a topic of debate, but most definitions include three fundamental pillars: economic growth, ecological balance, and social progress (Camilleri, 2017).

In the 1980s, CSR was still in its early stages, with the concept's definition being refined (Caroll, 1999). Scholars began to show interest in researching CSR, and alternative concepts and themes, such as corporate social responsiveness (CSR), corporate social performance (CSP), public policy, business ethics, and stakeholder theory and management, emerged as substitutes for CSR.

The 1990s saw a renewed interest in CSR, possibly due to increased attention to sustainable development and globalisation. Carroll (2015) notes that this decade witnessed the expanded operations of transnational corporations driven by globalisation, exposing these corporations to various business climates with different regulatory frameworks. International initiatives, such as the establishment of the European Environment Agency (1990), the United Nations Framework Convention on Climate Change (1992), and the adoption of the Kyoto Protocol in 1997, significantly contributed to the global perspective on CSR and sustainable practices (Latapi et al., 2019).

During the 2000s, there was a significant shift in the perception of CSR. This transformative period marked the beginning of the new millennium and the 21st century. Latapi et al. (2019) highlight that in the new millennium, CSR witnessed two notable trends, driven by significant events and increased academic interest. These trends involved the recognition, expansion, and implementation of CSR, as well as the strategic approach to CSR.

Carroll (2015) observes that the 2000s were characterised by intense debates surrounding CSR. Public figures and regulatory agencies advocate for local and multinational firms to conduct their operations in a socially responsible manner. Additionally, various international and intergovernmental bodies were established to place greater emphasis on CSR. Examples of these institutions and programmes include the United Nations Global Compact (UNGC), launched in July 2000, the Millennium Development Goals (MDGs), the Green Paper, and the European Framework for Corporate Social Responsibility Promotion (2001).

Corporate practices also underwent transformations in response to evolving public interests, resulting in positive social impacts (Smith, 2001). Smith (2001) asserts that CSR represents a business's responsibility towards its stakeholders, emphasising the need for businesses to integrate CSR into their strategic outlook to fulfil long-term obligations. This viewpoint aligns with Lantos's (2001) assertion that corporations must incorporate social issues into their strategies in the 21st century. Lantos (2001) argues that CSR can be considered strategic when companies undertake socially responsible activities or programmes that generate profits or financial returns, regardless of whether the approach is all-embracing. This marked the first instance in which the concept of "strategic" was associated with CSR (Latapi et al., 2019).

Subsequent CSR literature began to incorporate strategic elements and introduced the term "strategy" alongside CSR (Porter and Kramer, 2006; Husted and Allen, 2007). Prior to and during the early years of the new millennium, numerous arguments arose questioning the validity of CSR, with prominent figures such as American professors Edward Freeman and Milton Friedman actively participating in these debates.

Friedman and Miles (2002) and Freeman (2001) made significant contributions to the understanding of stakeholder theory, advocating for a deeper comprehension of its principles. The stakeholder theory posits that firms should be managed in a manner that benefits all stakeholders (Latapi et al., 2019). Freeman (2001) contends that businesses have an obligation to their stakeholders and, consequently, should be managed accordingly. In a similar vein, Friedman and Miles (2002) describe the relationship between businesses and their shareholders as dynamic, with varying degrees of impact on the firm. Building upon this analogy, Freeman, Friedman, and Miles contribute to the evolution of CSR, affirming the belief that firms now bear a greater responsibility towards their stakeholders (Latapi et al., 2019).

In their seminal work, Porter and Kramer (2006) elaborate on the concept of corporate social responsibility (CSR), emphasising its potential to give firms a competitive advantage while also generating shared value for society. They argue that corporations should carefully assess the internal and external impacts of their operations, with a focus on addressing issues that significantly affect the strategic chain. In their later work, Porter and Kramer (2011) further explore the idea of creating shared value, aiming to compare it with CSR. They define "creating shared value" as the pursuit of both competitive advantage for the organisation and the well-being of the local community where it operates. They also underline that creating shared value involves developing strategies and policies that enhance the company's competitiveness while simultaneously improving the social and economic conditions of the community (Aaker, 2011).

Aaker (2011) adds to this perspective by asserting that profits infused with social purpose can facilitate the growth and flourishing of both the corporation and society as a whole. This aligns with the belief that businesses can effectively contribute to societal progress and achieve sustainable success by integrating social objectives into their core strategies.

By embracing strategic corporate social responsibility (SCSR) and creating shared value, companies can go beyond mere compliance with regulations and actively pursue initiatives that align their interests with those of the broader community. This approach not only enhances the firm's reputation but also fosters a mutually beneficial relationship between the organisation and its stakeholders.

In essence, Porter and Kramer's work, along with Aaker's insights, emphasise the importance of adopting a strategic and purpose-driven approach to CSR. By carefully considering the social and environmental implications of their actions, businesses can identify opportunities for productive collaboration between their profit-making goals and the well-being of society. This dual focus enables companies to utilise their resources, capabilities, and market positions not only to enhance their competitiveness but also to make positive contributions to the economic, social, and environmental aspects of the communities in which they operate. Ultimately, integrating strategic corporate social responsibility and creating shared value offers a promising path for businesses to create a sustainable and prosperous future for both themselves and society.

However, Porter and Kramer (2011) argue that creating shared value (CSV) should replace CSR, as they consider the latter to be outdated and primarily focused on improving a company's reputation. In contrast, studies by Jamali (2007) and Camilleri (2017) suggest that CSR offers long-term strategic goals and assert that organisational activities, including philanthropy and corporate governance, can generate social value for business leaders. Similarly, Husted and Allen (2009) propose that certain aspects of CSR, such as environmental regulation, can foster creativity and competitiveness among organisations. On the same note, scholars like Crane et al. (2014), De los Reyes et al. (2017), and Camilleri (2017) argue that CSV limits the understanding of organisations' societal roles, overlooking the tensions that may arise between social and economic objectives as well as the challenges associated with business compliance.

To define the understanding of CSV, Carroll (2015) argues that it has emerged as a contemporary business term encompassing corporate citizenship, corporate sustainability, business ethics, stakeholder engagement, and management. He suggests that these concepts are interconnected and fall within the scope of CSR, which serves as the overarching reference point for socially responsible business practices.

In general, stakeholder theory emphasises the importance of managing businesses for the benefit of all stakeholders. Proponents such as Freeman (1984), Freeman (2001) and Friedman and Miles (2002) advocate for this approach. Porter and Kramer (2006) and Porter and Kramer (2011) further expand on this understanding by introducing the concepts of strategic corporate social responsibility (SCSR) and creating shared value (CSV), respectively. Although debates continue regarding the superiority of CSV over CSR, it is evident that both concepts aim to align business interests with societal well-being (Latapi et al., 2019).

The divergence of perspectives between Porter and Kramer (2006) and scholars like Husted and Allen (2007), Crane (2008), and De los Reyes et al., (2017) highlights the ongoing discourse on the most effective approach to corporate social responsibility. Porter and Kramer advocate for a change in basic assumptions towards CSV, contending that it represents a more holistic and strategic approach that goes beyond the traditional boundaries of CSR. They emphasise the importance of integrating social and economic objectives to create value for both the organisation and the community in which it operates.

Conversely, proponents of CSR argue that it offers a comprehensive framework that encompasses various aspects of organisational behaviour, including philanthropy, environmental sustainability, and stakeholder engagement. They emphasise the long-term strategic benefits of CSR, suggesting that it can enhance a company's reputation, foster creativity, and promote competitiveness.

Furthermore, scholars like Crane, De los Reyes, and others caution against the potential limitations of CSV. They assert that CSV tends to oversimplify the complexities of societal challenges and may overlook the inherent tensions between social and economic goals. They highlight the importance of considering the diverse nature of CSR, which involves addressing social, environmental, and economic concerns while navigating regulatory requirements and compliance obligations.

Amidst these debates, Carroll's perspective reinforces the interconnectedness of various concepts under the umbrella of CSR. He argues that creating shared value is a constituent element of CSR, along with other dimensions such as corporate citizenship, sustainability, ethics, and stakeholder engagement. By recognising the interdependence of these concepts, Carroll advocates for an inclusive approach that incorporates different facets of responsible business practices.

The year 2015 marked a significant turning point in global efforts to address critical challenges in social, economic, political, and environmental domains. This period aimed to achieve the Millennium Development Goals (MDGs), prompting nations worldwide to collaborate and take decisive action. Noteworthy initiatives included the Sendai Framework for Disaster Risk Reduction in March 2015, the Addis Ababa Action Agenda on Financing for Development in July 2015, and Transforming Our World: The 2030 Agenda for Sustainable Development, which introduced the 17 Sustainable Development Goals (SDGs) and was proclaimed by the heads of states of member nations in September 2015. Furthermore, the Paris Agreement on Climate Change was established in the same month (UN, 2015).

It is crucial to emphasise that the SDGs do not directly impose obligations on the private sector (Kumi, 2019). Nevertheless, member nations of the United Nations that have adopted the SDGs are expected to develop specific policies, programmes, and regulations that bind both public and private enterprises to operate within the framework of the SDGs. Certain goals directly impact the operations of firms and are intricately linked to their activities (UNDP, 2018). The 17 SDGs encompass a wide range of objectives, including eradicating poverty, ensuring zero hunger, promoting good health and well-being, providing quality education, achieving gender equality, ensuring access to clean water and sanitation, promoting affordable and clean energy, fostering decent work and economic growth, supporting industry, innovation, and infrastructure, reducing inequalities, building sustainable cities and communities, promoting responsible consumption and production, taking climate action, protecting life below water and on land, fostering peace, justice, and strong institutions, and forming partnerships to achieve these goals (UN, 2015).

In recent years, a new concept known as "environmental, social, and governance" (ESG) has gained prominence. Some researchers propose ESG as a replacement for CSR, while others argue that it essentially represents CSR under a different label (Gillan et al., 2021). ESG originated from a report on financial institutions launched by former United Nations Secretary-General Kofi Annan (Gillan et al., 2021). According to Gillan et al. (2021), ESG refers to how firms and investors integrate environmental, social, and governance considerations into their business strategies.

Scholars have recognised the significance of ESG. Several studies, including Gillan et al. (2021), highlight that ESG encompasses a broader scope than CSR and encompasses a range of organisational characteristics that provide value to all stakeholders. One notable distinction between the two is that ESG explicitly includes governance, whereas CSR indirectly addresses governance through environmental and social factors (Gillan et al., 2021). More recent studies have asked whether ESG is a new term or a synonym to CSR or sustainability of whether it means all of them (Pollman, 2022). Pollman added that Consequently, ESG offers a more inclusive framework than CSR.

This context presents an opportunity for CSR and sustainable CSR to continue evolving in terms of understanding and implementation, enabling businesses to adopt them as tools for creating shared value (Chandler, 2016; Latapi et al., 2019). Moreover, the adoption of the SDGs has sparked increased research interest in CSR, particularly examining its impact on specific areas of performance related to the SDGs (Chuang and Huang, 2016; Benites-Lazaro and Mello-Théry, 2017; Kao et al., 2018). However, it is important to note that these studies primarily focus on the implementation of CSR rather than contributing to the definitional construct or the evolution of the concept itself.

Throughout its history, CSR has undergone various transformative stages, leading to the current understanding of the concept. It has evolved from the early years of business philanthropy and ethical fulfilment to being embraced as a tool for gaining strategic advantage, regulatory compliance, and business sustainability. This progression demonstrates how CSR has adapted to the changing business landscape and societal expectations ((Chuang and Huang, 2016; Benites-Lazaro and Mello-Théry, 2017; Kao et al., 2018).

Overall, the year 2015 was a pivotal moment for global cooperation in addressing pressing global challenges through initiatives such as the MDGs (Millennium Development Goals), SDGs, and the Paris Climate Agreement. While the SDGs do not directly obligate the private sector, member nations are expected to develop policies that engage both public and private enterprises. The emergence of ESG has sparked discussions on its relationship with CSR, with some researchers perceiving it as a potential replacement. However, the broader scope of ESG and its explicit inclusion of governance distinguish it from CSR. The evolution of CSR highlights its transition from philanthropy to a strategic tool for business success. Going forward, continued research and implementation of CSR and ESG can contribute to creating shared value and advancing sustainable development goals.

In conclusion, the discussions surrounding CSV (Creating Shared Value) and CSR underscore the ongoing quest for effective and responsible business strategies that align organisational objectives with societal well-being. Despite the varying viewpoints, it is evident that both CSV and CSR share the overarching goal of creating value for businesses and society. The choice between these approaches depends on the specific context, industry dynamics, and organisational priorities, with scholars and practitioners continuing to explore and refine these frameworks to enhance the positive impact of businesses on society.

2.3 Concept of CSR and its Interpretations

The notion of corporate social responsibility (CSR) has undergone critical examination since its modernisation in the 1950s (Moratis, 2016). Scholars have proposed several definitions over time to provide adequate meaning to CSR, yet these definitions have been subject to debate and interpretation at various stages of evolution (Carroll, 1999). Despite the various definitions, there are shared epistemic elements among them, which results in significant overlap (Dahlsrud, 2008; Rahman, 2011; Brockett and Zabihollah, 2012).

However, despite CSR's existence for almost half a century and the many definitions put forward, there is still no universally accepted definition of CSR (Carroll and Shabana, 2010). Ongoing debates surrounding the lack of consensus on CSR's definition persist, and the ethical considerations associated with CSR remain unclear and unaccepted (Frederick, 2006). Gatti et al. (2019) identified that the different CSR definitions could be grouped into four classes: those for people in business, academia, political parties, and government. As a result, CSR is a broad concept that encompasses multiple notions, representations, and interpretations (IISD, 2013; Fordham and Robinson, 2018), and most of these interpretations reflect a political agenda, management concepts and economic approaches (Gatti et al., 2019).

The perception of CSR varies among individuals (Freeman and Hasnaoui, 2011). Initially, CSR was characterised as an organisation's obligation to extend its economic responsibilities to encompass ethical, social, and legal obligations, as well as philanthropy (Bravo et al., 2011). During the 1990s, CSR activities began to be influenced by stakeholder pressures. Heald defined CSR as an acknowledgment by an organisation's management of its commitment to the public it serves, not only to enhance financial performance but also to adopt altruistic and socially productive approaches (Heald, 1957). Carroll's definition of CSR, proposed in 1979, is widely accepted. Carroll posits that CSR represents the total sum of society's expectations regarding an organisation's economic, legal, ethical, and philanthropic responsibilities (Carroll,2016). This definition encapsulates previous arguments on CSR and has gained considerable acceptance in the field. Carroll explains that the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations of organisations at a given point in time (Carroll, 1979).

Figure 2.1: Carroll’s CSR pyramid

Source: Carroll (2016)

As shown in Figure 2.1, Carroll (2016) provides a framework for understanding corporate social responsibility (CSR) through his pyramid of responsibilities. The pyramid delineates four levels of CSR: economic, legal, ethical, and philanthropic/altruistic. According to

Carroll, an organisation must fulfil these responsibilities to be considered a corporate citizen. Building upon his previous work, Carroll asserts that a company's primary objective should be to generate benefits for all its stakeholders, enabling the organisation to thrive effectively and efficiently. Additionally, Carroll argues that mere compliance with the legal requirements of the countries in which the company operates is deemed necessary but insufficient. He believes that organisations have a broader commitment to society and should demonstrate moral conduct. The final aspect of Carroll's definition pertains to the discretionary responsibilities of the firm, such as charitable activities (Balza and Radojicic, 2004). It is worth noting that the four components of the Carroll model remain relevant in virtually every discussion of CSR.

The World Bank (2004) defines CSR as the responsibility of corporations to foster sustainable economic development and enhance the well-being of employees, local communities, and society as a whole. This should be done in a manner that benefits both the corporation and its progress (Lantos, 2001). Similarly, Freeman et al. (2006) conceptualise CSR as corporate citizenship, meaning that a company should operate responsibly within its environment. This implies viewing the organisation as an integral part of society and behaving accordingly. The European Commission defines CSR as "the responsibility of enterprises for their impacts on society" (European Union, 2011).

CSR is also often associated with sustainable development because it entails organisations examining their social, economic, and environmental impacts (Gray et al., 1996). The concept of sustainable development has gained significant attention in recent developmental studies, reflecting its prominence in the field (Mensah, 2019). The Bruntland Commission Report defines sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (United Nations, 1987).

Overall, CSR is a broad concept that encompasses economic, legal, ethical, and philanthropic responsibilities. It requires organisations to consider their impacts on various stakeholders and adopt sustainable practices that balance present and future societal needs. However, certain business leaders and scholars have criticised the CSR (Rwabizambuga, 2008; Baden, 2016). According to Ackerman (1973), many senior executives view CSR as detrimental to the financial and economic development of their organisations. They argue that resources allocated to CSR initiatives could instead be used to enhance organisational efficiency, and they see it as a drain on the company's finances.

The concept of CSR has evolved over time, and its meaning has been influenced by societal and cultural contexts. To gain an understanding of its implications for organisations and society, it is important to acknowledge the historical and conceptual foundations of CSR. Researchers and scholars have approached CSR from different perspectives, resulting in a wide range of definitions and interpretations. This diversity highlights the complex and wide nature of CSR as a subject of study.

Bowen (1953) was one of the early scholars who explored the concept of CSR, emphasising that businesses have responsibilities that go beyond profit maximisation. He argued that organisations have a broader obligation to consider the impact of their actions on society. Building on this perspective, Frederick (1994) further emphasised the social responsibilities of corporations and the need for them to contribute to the well-being of society.

Scholars have also recognised the societal expectations and demands placed upon organisations, as reflected in their definitions of CSR. Schreck et al. (2013) highlight the ethical and moral obligations that businesses are expected to fulfil towards society. This notion implies that organisations are accountable not only to their shareholders but also to larger societal stakeholders.

The stipulative meaning of CSR as "an organisation's duty to society" highlights the idea of responsibility and acknowledges that businesses function within a social context. This definition suggests that organisations are obligated to take into account the well-being and interests of society when making decisions and taking action. It recognises that enterprises are interconnected with society and should actively work towards improving it.

Wood (1991) supports this understanding, suggesting that society places specific expectations on organisations, expecting them to fulfil certain obligations. These expectations may include initiatives related to environmental sustainability, ethical business practices, social welfare, and community development. Fulfilling these obligations is considered a fundamental aspect of CSR and demonstrates an organisation's commitment to societal well-being.

Since its inception, CSR has been subject to various interpretations and definitions, resulting in a diversity of terminologies associated with it. To provide clarity and establish a clear focus for this research, we will employ a stipulative meaning of CSR, defining it as "an organisation's commitment to society." This understanding aligns with similar definitions put forth in scholarly literature (Bowen, 1953; Frederick, 1994; Schreck et al., 2013). According to this definition, society holds certain expectations and anticipates that enterprises will fulfil specific obligations (Wood, 1991).

By adopting the stipulative meaning of CSR as "an organisation's duty to society," this research aims to explore the motivations, practices, and outcomes of CSR initiatives within the context of public sector organisations. Understanding and addressing societal expectations and obligations can contribute to the development of more sustainable and responsible business practices. Furthermore, it can foster positive relationships between organisations and their stakeholders, leading to mutual benefits and long-term value creation.

2.4 Corporate Social Responsibility Disclosure (CSR Disclosure)

Corporate social responsibility (CSR) disclosure is a communication strategy that many enterprises adopt (Podnar, 2008; Levy et al., 2010; Russo-Spena et al., 2018). According to Gossling and Vocht (2007), business managers make a voluntary choice to engage in CSR disclosure to demonstrate the ethical practices of their organisation and highlight the social and environmental impacts of their business activities. However, there is ongoing debate within the field of business ethics regarding CSR disclosure, with differing beliefs and practices (Mahoney et al., 2013; Russo-Spena et al., 2018).

A seminal definition of CSR disclosure was put forth by Gray et al. (1987, pp. 9), describing it as "the process of communicating the social and environmental effects of organisations' economic actions to particular interest groups within society and society at large." This definition is significant as it is considered the earliest and most frequently cited definition of CSR disclosure (Russo-Spena et al., 2018). Additionally, Hassan (2010) characterises CSR disclosure as the dissemination of information to the public regarding an enterprise's activities in relation to society, encompassing aspects such as waste management improvement, compliance with environmental regulations, and the safeguarding of employee and human rights. Visser (2013) notes that CSR disclosure is often synonymous with CSR reporting or corporate reporting. Gray et al. (1995) further elaborate that CSR reporting represents an organisation's effort to demonstrate its commitment to CSR to its stakeholders. Mahoney et al.'s (2013) findings, supported by Russo-Spena et al. (2018), indicate that CSR reports are commonly referred to as "sustainability reports, CSR reports, environmental reports, annual reports, and integrated reports."

In response to growing concerns about sustainable development and increased scrutiny of organisations, there is a growing recognition of the need for them to report their activities and explicitly state their economic, social, and environmental contributions (Golden et al., 2011; Emma and Jennifer, 2021). These reports are commonly referred to as CSR reports, sustainability reports, or triple bottom line reports. According to the Global Reporting Initiative (GRI), CSR reporting is the organisational process of transparently disclosing its economic, social, and environmental impact, as well as its positive and negative contributions to sustainable development (Global Reporting Initiative, 2016).

The purpose of CSR reporting is to help corporations understand, measure, and communicate the impact of their operations on the environment, society, and economy in which they operate (Fernandez-Feijoo et al., 2019). These reports place strong emphasis on an organisation's responsibility to fulfil its obligations not only to its shareholders in terms of profit maximisation but also to the broader community and future generations in terms of preserving environmental and societal well-being (Ackers, 2008; Global Reporting Initiative, 2016). Despite widespread compliance with CSR disclosure in developed countries, there is still a significant knowledge gap regarding CSR disclosure practices in developing countries (Ali and Frynas, 2017). These unique contexts are influenced by distinct religious, cultural, and economic factors, which necessitate further research on CSR disclosure in these regions (Jamali and Karam, 2017). Ali and Frynas (2017) highlight that determinants for CSR disclosure consist of a mix of domestic sources of isomorphic pressures, primarily originating from stakeholder groups such as regulators, shareholders, creditors, environmentalists, the media, and the wider public.

In the public sector, adherence to regulatory frameworks and legal requirements is of utmost importance (Lawal and Idemudia, 2017). While there is limited research on the allocation of financial resources and budgetary considerations, they do play a crucial role in determining the extent of CSR disclosure in government agencies (Ayuba et al., 2018). Adegbite et al. (2015) have highlighted how government commitment to transparency and accountability positively influences CSR disclosure in the public sector.

The question of whether CSR should be mandatory, or voluntary has been a topic of heated debate for a long time. Critics of voluntary CSR argue that voluntary disclosures primarily serve as public relations strategies, lacking genuine efforts to implement solutions or take action (Waagstein, 2011; Demir et al., 2016). Some scholars view voluntary CSR as a risk management tactic aimed at mitigating negative publicity for companies (Deakin and Hobbs, 2007).

From a pro-regulation perspective, Hess (2008) suggests that implementing a mandatory framework would lead to better long-term outcomes compared to a voluntary approach. Hess's model supports the use of standardised CSR indicators, such as the Global Reporting Initiative (GRI), within the mandatory process. This model provides a valuable theoretical framework for examining the dynamics between government, legislation, and industry. It offers insights into reducing institutional tensions and achieving compliance with both the letter and spirit of the law.

Empirical studies have shown that corporations in developed countries are more likely to report their CSR activities compared to their counterparts in developing or least-developed countries (Aparna and Binny, 2019). This difference can be attributed to the presence of laws, regulations, and sanctions in developed countries that promote and enforce CSR reporting. On the other hand, corporations in developing and least-developed regions often avoid reporting and evade sanctions through political connections, bribery, corruption, or other illicit means (Farooq et al., 2017). Furthermore, businesses in developed countries face pressure from institutional stakeholders, which further motivates them to engage in CSR reporting.

On the contrary, Belal and Cooper (2011) reveal that corporations in developing countries face minimal pressure from stakeholders to disclose their CSR activities. Even when there is a demand for disclosure, it primarily emanates from major stakeholders such as regulatory agencies and shareholders (Momin and Parker, 2013). Ali et al. (2017) highlights several differences in the rationale for CSR disclosure between developed and developing countries. They note that in the developed world, CSR disclosure is largely monitored by regulators, shareholders, creditors, investors, environmentalists, and the media, who are considered essential actors in promoting CSR disclosure. In contrast, CSR reporting in developing countries is influenced by major stakeholders such as international buyers, foreign investors, international media concerns, and international regulatory bodies like the World Bank.

In developing countries, various studies have consistently shown that the level of social and environmental disclosure in annual reports is significantly lower compared to that of developed countries (Amran, 2015). For example, Savage (1994) discovered that South African firms, while some disclosed certain components of CSR, generally exhibited a lower overall level of disclosure compared to their counterparts in developed nations. Likewise, according to Momin and Parker (2013), who based their argument on qualitative data and case studies, CSR practices in emerging economies are limited, with disclosures primarily dependent on employee knowledge.

The CSR disclosure mechanism in Nigeria has faced governance challenges over the years (Hassan, 2013; Nwagbara and Ugwoji, 2015). The limited availability of data has posed significant obstacles to conducting research in this field and in the broader business and management areas in Nigeria (Adelopo, 2018). CSR reporting in the country is voluntary, allowing businesses to report selectively according to their discretion (Adelopo, 2018). In Nigeria, CSR reporting for listed companies comprises obligatory reporting, as stipulated in the Companies and Allied Matters Act 1990, which covers areas such as employment data, pensions, and donations, as well as non-obligatory (voluntary) reporting that includes disclosure of social and environmental impact (Disu and Grey, 1998).

While CSR reporting is not mandatory for organisations in Nigeria, publicly reporting CSR initiatives can be an effective strategy for establishing a positive reputation, creating a sustainable business environment, and capitalising on business opportunities (Oyewumi et al., 2018). However, some listed companies in Nigeria choose not to disclose their CSR activities, which hinders research in this area (Usman and Amran, 2015). Studies examining specific industries, such as the tobacco, oil, and gas, financial, and telecommunications industries, have highlighted the perception that these companies prioritise profit and neglect their societal responsibilities, particularly in a struggling economy (Achua, 2008; Ejumudo et al., 2012).

Stakeholder involvement in CSR management and governance in Nigeria's tobacco industry has been excessively regulated and lacking in credibility, impeding balanced stakeholder participation and the implementation of progressive CSR programmes (Ihugba, 2012). Research by Amaeshi et al. (2014) examined the views of various stakeholders, including investors, consumers, and employees, on CSR reporting in Nigeria. The findings highlighted divergent expectations, emphasizing the importance of aligning reporting practices with stakeholder. Furthermore, WAPCO, a Nigerian company, has demonstrated efforts beyond community development by incorporating sustainable development in host communities; however, its stance on social and environmental matters remains uncertain (Adewuyi and Olowookere, 2010). In the context of the Nigerian oil and gas industry, Ebiringa et al. (2013) found a weak negative correlation between CSR disclosure and business size, while CSR disclosure had a strong positive association with profitability. However, there was a strong positive association between CSR disclosure and profitability, suggesting that more profitable companies tended to engage in greater CSR reporting The authors argue for the necessity of establishing incentives and penalties by regulatory agencies to promote compliance with social responsibility.

These results raise concerns regarding the necessity for regulatory agencies to establish incentives and penalties that would effectively promote compliance with social responsibility practices. More studies have explored sector-specific CSR practices in Nigeria, revealing variations in reporting patterns across industries. For instance, a research study by (Usman and Amran, 2015) analysed CSR disclosures in the Nigerian listed companies, identifying a positive correlation between CSR initiatives and financial performance. This suggests that certain industries may demonstrate unique trends in CSR reporting.

With regards to the mandatory nature of CSR reporting in Nigeria, the introduction of the Nigerian Code of Corporate Governance 2018 (FRCN, 2019) has played a significant role in resolving the ongoing debate. Enforced by the Financial Reporting Council of Nigeria (FRCN) since January 1, 2019, the NCCG is widely acknowledged as the minimum governance standard that businesses operating in the country are expected to adhere to. This regulatory framework has provided a foundation for promoting transparency and accountability in CSR reporting practices.

However, despite the implementation of the NCCG, there remains a need for further investigation to uncover the underlying reasons why many public enterprises continue to abstain from reporting their CSR activities. It is essential to understand the motivations and barriers that companies encounter to effectively encourage broader participation and compliance with CSR reporting guidelines. By delving deeper into this subject matter, researchers and policymakers can gain insights into the dynamics of CSR reporting in Nigeria and develop strategies to enhance its implementation and impact.

Recent research has focused on factors closely linked to stakeholders' perceptions of reporting practices and effectiveness. For instance, a study by Usman and Amran (2015) examined the impact of CSR disclosures on corporate reputation in Nigeria and found a positive association between transparent CSR reporting and enhanced corporate reputation. Longitudinal studies, such as Lawal and Idemudia's (2017) research, provide insights into the evolution of CSR reporting and the factors that influence changes over time.

In conclusion, CSR disclosure has emerged as a strategic communication tool used by organisations to showcase their commitment to ethical practices and communicate their social and environmental impacts. The definitions of CSR disclosure emphasise the importance of transparently communicating an organisation's economic actions and their societal effects. CSR reporting, sustainability reporting, and triple bottom line reports are all means through which organisations strive to demonstrate their dedication to CSR.

These reports aim to inform stakeholders about an organisation's contributions to sustainable development, thereby highlighting the broader responsibilities that businesses have towards the environment, society, and the economy.

2.5 Nigeria as the Case Study Environment

Nigeria, known as one of the world's fastest-growing countries, faces significant challenges due to a large portion of its population living in poverty (CIA, 2012). However, it boasts the largest economy in Africa, primarily driven by substantial exports, especially from the oil and gas sector (World Bank, 2020). With a population of approximately 219,463,862 people, Nigeria is one of the most populous countries globally (CIA, 2021). Projections based on data from the government and international organisations, such as the United Nations, indicate a significant increase in the country's population in the near future. For example, Nigeria's population in 1950 was only 37,860,000, but it is projected to reach 392 million by 2050, making it the fourth most populous country in the world (World Population Prospects, 2017; CIA, 2021).

Nigeria is well-known for its cultural and religious diversity, as it is home to various ethnic groups that coexist within its borders. The country covers a total land area of 923,768 square kilometres, making it more than four times the size of the United Kingdom (Burns, 1963). Specifically, Nigeria has 910,768 square kilometres of land and 13,000 square kilometres of sea (CIA, 2021). Geographically, it is located between longitudes 30 and 40 and latitudes 40 and 140. Nigeria shares land borders with the Republic of Benin to the west, the Republic of Niger and Chad to the north, and the Republic of Cameroon to the east. In addition, it has a coastline along the Gulf of Guinea in the Atlantic Ocean to the south (Federal Republic of Nigeria, 2021).

Despite having favourable attributes, Nigeria faces numerous socio-economic challenges that hinder its ability to fully capitalise on its vast oil and gas resources. These challenges include high poverty rates, inadequate infrastructure, unreliable electricity supply, extensive unemployment, and other pressing issues (Amaeshi et al., 2020). Furthermore, Nigeria's population is predominantly made up of young people and children below the age of 30 (National Population Commission, 2017). These factors highlight the urgency of addressing the country's economic struggles, which have been exacerbated by the global volatility of oil prices and the recent recession. In fact, the economy contracted by 1.6% (World Bank, 2020).

Figure 2.2: Map of Nigeria

Source: Nationsonline.org, (2022)

The nation is home to more than 250 ethnic groups, each speaking approximately 500 different indigenous languages (CIA, 2021). Despite this ethnic diversity, Nigerians share common values, such as respect for the elderly and loyalty to families, villages, and tribes (Okike, 1994). Although English is the official language, the most widely spoken indigenous languages are Hausa, Igbo, and Yoruba.

Nigeria has earned the distinction of being the most religious country in the world, according to a 2004 BBC survey on religious beliefs in 10 countries. The country's history has been marked by social turmoil, including the Nigerian Civil War, as well as more recent challenges like terrorism in the Lake Chad region and the northeastern part of Nigeria. Additionally, religious tensions between Muslims and Christians continue to be ongoing issues (Mu'azzam and Ibrahim, 2000; Ali, 2010).

In the context of this study on Nigerian CSR and public sector enterprises, it is essential to consider the case of the Niger Delta. The Niger Delta region has played a pivotal role in shaping modern CSR practices in Nigeria (Ali, 2010). Rich in crude oil and natural gas reserves, it is a vital area for oil extraction in Nigeria. However, despite its significant contributions to the national economy, the region has experienced underdevelopment. Local governments in the Niger Delta have accused both the central government and multinational oil companies of neglecting their responsibilities. Consequently, demands for a more equitable share of the region's income have emerged, leading to violent protests, disruptions in oil production, and implications for international oil prices. The region has also witnessed incidents of community involvement in the occupation of oil platforms, facilities, and equipment, as well as abductions, conflicts with security forces, and militarisation (Ikelegbe, 2001).

Moreover, studies have revealed a significant deterioration in healthcare and education facilities in the Niger Delta and other parts of the country. This deterioration has led to poverty, unemployment, inequality, and other social issues (Evans and Kelikume, 2019). Nigeria, being the largest exporter of crude oil in Africa, possesses abundant natural resources such as natural gas, tin, iron ore, coal, limestone, niobium, lead, zinc, and arable land (OPEC, 2020). As a result, there is a substantial presence of multinational and domestic companies, as well as public-sector enterprises, operating in the country.

Scholars, as highlighted by Adegbite and Nakajima (2011) and Amaeshi et al. (2020), emphasise the potential benefits of successful CSR practices in Nigeria for the public. In a context where individuals have become increasingly disconnected from the government and often find hope in the generosity of companies, effective CSR initiatives can play a vital role.

However, the persistence of corruption within large organisations presents a significant challenge. This corruption is characterised by practices such as account manipulation, compromised auditors, non-transparent disclosure, and other fraudulent behaviours. It underscores the lack of political will to effectively address these issues within organisations, regulatory authorities, and professional bodies (Amaeshi et al., 2020).

In summary, Nigeria's political economy is complex, marked by seemingly robust laws that often prove ineffective due to the prevalence of anomalies across various sectors and limited access to critical data.

2.6 Public Organisations in Nigeria.

The public sector, also known as the public body in the UK, encompasses various government entities such as ministries, departments, agencies, and parastatals. These entities are established by law and operated by the government, playing a crucial role in shaping Nigeria's socio-economic landscape. Within this broad public sector, specific entities known as public enterprises stand out. Public enterprises, also referred to as state enterprises, form a distinct subset of the public sector.

In this work, the term "public enterprises and public sector organisations " is used to refer to public enterprises or state enterprises, as recognised by Aihounhin et al. (2016). It is important to note that there is no universally accepted definition of the concept of "public enterprise." The definition often varies depending on factors such as the time of establishment and the prevailing conditions during formation. This variation is due to the diverse nature of public enterprises, including their structures, functions, and control mechanisms.

Although there is no universally embraced definition, some scholars have provided their interpretations of public enterprises. For instance, Efange (1987) defines public enterprises as organisations that are wholly or partly owned by the state, engaged in business activities, and aimed at providing goods or services. Similarly, Obadan (2000) describes public enterprises as organisations that are not solely owned by the government and are focused on the production and sale of goods or services.

Ozor (2004) characterises public enterprises as organisations that are fully or partly owned by the government and are responsible for providing essential developmental functions that may be lacking in the public bureaucracy. Onimode (1988) views public enterprises as government-created bodies responsible for carrying out programmes in the best interest of the public. Furthermore, Ojo and Fajemisin (2010) suggest that public enterprises are established by governments to help promote social equity objectives that the market may often overlook.

The Nigerian Bureau of Public Enterprises (BPE), which is the governmental department charged with privatisation and commercialisation, defined public enterprises (PE) as government-owned assets that generate revenue through the sale of products or services (Bureau of Public Enterprises, 2021). This definition emerged when the institution was established. According to a 1991 assessment by the now-defunct Technical Committee on Privatisation and Commercialisation (TCPC), the federal government had approximately 600 PEs, while state and local governments had about 900 smaller ones. In Nigeria, the estimated 1,500 PEs accounted for 30–40% of fixed capital investments and the same percentage of formal sector employment. Since the study, many more PEs have been formed by the federal, state, and local governments.

According to the only publicly available data, the Bureau of Public Enterprises (BPE) reported that there were approximately 590 public enterprises operating in Nigeria by the end of 2000. These enterprises received public funding in the form of grants, subsidies, import duty waivers, and tax exemptions, totalling an average of $3 billion annually. Between 1975 and 1995, the federal government invested over $100 billion in building public enterprises with the goals of balancing or supplementing the private sector, controlling key sectors of the economy, increasing investment ratios, transferring technology, management, and know-how, creating employment, and ensuring even development across the country (Bureau of Public Enterprises, 2021).

Based on the available theoretical and empirical studies, it can be deduced that although there are formal legal and societal regulations for good business practices, they are not applied either due to a lack of demand from stakeholders or a lack of adequate legislation to address this issue and provide a universal guide as a reference point.

2.7 CSR in Nigeria

In Nigeria, there are various perspectives on CSR among scholars and practitioners. Some view CSR as a voluntary philanthropic effort aimed at giving back to society, while others see it as a mandatory corporate obligation to meet accounting reporting standards and corporate disclosure requirements. However, a more comprehensive understanding of CSR recognises its wide-ranging impact on all aspects of organisational life: social, economic, and environmental.

In Nigeria, there is a growing interest in CSR among academics and professionals, driven by concerns for public well-being, social inclusion, and environmental sustainability. The activities of multinational oil companies in the Niger Delta region have brought critical issues to the forefront, such as oil spillages, pollution, gas flaring, and other ecologically damaging activities (George et al., 2012).

Organisations in Nigeria engage in various CSR activities, which include the development of critical infrastructure such as beautification projects, roads, energy initiatives, marketplaces, and civic centres (Osemeke, 2016). For instance, Fidelity Bank, a commercial bank in Nigeria, allocates over USD 1 million annually to CSR programmes. These programmes involve school rehabilitation, water supply for correctional facilities, support for widows, assistance for the visually impaired, and the provision of medical equipment (Amaeshi et al., 2016). While these efforts bring benefits to employees and communities, they are often not unique to a specific firm.

CSR initiatives in Nigeria are driven by both legal requirements and the societal expectation of a company's responsibilities toward its employees and communities. These actions frequently serve to enhance a company's image while simultaneously benefiting society. In Nigeria, CSR often takes on a philanthropic nature, with businesses and affluent individuals contributing to charitable causes and utilising these efforts to generate positive publicity. Nevertheless, companies in Nigeria are encouraged to promote transparency beyond legal requirements, particularly multinational corporations, as outlined by government expectations. Despite Nigeria's battle against rampant corruption, corporate interest in this matter has remained modest.

Multinational corporations operating in Nigeria have gained advantages from the exploitation of energy resources. However, this has come at the cost of harming their host communities, wildlife, and the environment, leading to what is known as "corporate social irresponsibility" (George et al., 2012). The compliance with corporate social responsibility (CSR) is believed to decrease insecurity, promote community ownership, build trust, and mitigate other negative impacts (Enuoh and Pepple 2018; Uduji et al., 2020a).

CSR has evolved in Nigeria as a powerful tool for addressing socio-cultural, political, and environmental issues in developing nations. It serves as a means for conflict resolution, an ethical paradigm to fulfil social needs, a mechanism for political risk management, a tool for sustainable development, and a means for compliance with the OECD Guidelines for Multinational Enterprises. These various dimensions underscore the varied role of CSR in the Nigerian context ((World Business Council for Sustainable Development, 2000; Natufe, 2001; Luetkenhorst, 2004; Raimi and Adeleke, 2010; George et al., 2012).

2.7.1 CSR in Public Sector

The concept of "corporate social responsibility" (CSR) was originally associated with private sector entities. However, it now extends to all types of businesses, including public sector organisations (Abdelmotaleb and Saha, 2018; Bouwman et al., 2019; Crane et al., 2013). Governments, public sector organisations (PSOs), and other stakeholders have assumed increasingly prominent roles in promoting and strengthening CSR, particularly in developing nations (Fox et al., 2002; Moon, 2005; Albareda et al., 2008; Sodhi et al., 2022).

In recent years, there has been a growing involvement of governments and stakeholders in advancing CSR (Moon, 2005), and the contribution of the public sector to bolstering CSR has gained significance (Albareda et al., 2008). One reason for this shift is that as societies progress, citizens demand greater efficiency, accountability, and transparency from public institutions (Di Bitetto et al., 2015). Consequently, several governments have recognised the need to promote and implement CSR within their respective domains (Melovic et al., 2019; Ray and Beddewela, 2022).

As a result, public sector organisations are required to adhere to the same standards as private firms, including those related to sustainability, environmental stewardship, equitable employment opportunities, and responsible procurement (Crane et al., 2013; Azhar and Yang, 2018).

Similarly, several scholars, including Roper and Schoenberger-Orgad (2011), Cordoba et al. (2014), Rodriguez Bolivar et al. (2014) and Garde-Sanchez et al. (2018) are of the opinion that the topic of CSR in public sector organisations is still emerging. Garde-Sanchez et al. (2018) point out that public companies were primarily established to address market failures and contribute to economic growth and development. Therefore, they argue that public sector organisations should consider CSR a major concern, and their implementation of CSR policies could serve as a benchmark for the practices of other organisations (Heath and Norman, 2004). Literature has revealed that there is a dearth of CSR studies in public sector organisations, particularly developing countries such as in south America, Africa and other developing (Garde-Sanchez et al., 2017).

Organisations are considered "social beings" that contribute to society by taking into account various stakeholders, such as shareholders, creditors, employees, suppliers, customers, governments, and communities, as well as their economic, legal, moral, and philanthropic responsibilities (Carroll, 1979; Tian and Wang, 2019). This aligns with the principal-agent theory (Johnson and Greening, 1999), the theory of business ethics (Carroll, 1979), and the stakeholder theory (Freeman, 1984; Donaldson and Dunfee, 1995).

The theory of business ethics (Carroll, 1979) emphasises that enterprises should not harm the interests of the public while pursuing profit maximisation. It goes beyond the conventional notion of solely focusing on profit as the goal of business activities.

In contrast to private businesses, state-owned enterprises' ethics reflect socialism and are highly esteemed by the people as they align with their culture. The leadership role, sense of duty to the nation, and sense of duty to society have become essential principles of state-owned enterprises' business ethics (Zhang et al., 2023). As a result, state-owned public sector organisations are expected to actively fulfil social responsibilities in areas such as public interest, safety production, social morality, and environmental protection. Together with other forces, they aim to contribute to the establishment of a stable and peaceful society and the achievement of common prosperity (Zhang et al., 2023).

Khatik (2016) conducted a study on the CSR activities of BHEL Electrical Company in India, exploring various CSR practices at BHEL. The study revealed that the company's CSR efforts include providing educational services such as scholarships and extramural classes for underprivileged and disabled children in society.

On the other hand, Kaur and Bhaskaran (2015) examined CSR practices among private and public sector banks in India and found that private sector banks tend to have more extensive CSR activities compared to public sector banks. They noted that private sector banks actively engage in areas such as ethics, employee development, societal welfare, education, and rural development, while public sector banks primarily focus on financial inclusion, social welfare, and rural development.

Similarly, Moharana (2013) studied the CSR activities of nationalised banks in India. The study revealed that these banks predominantly carry out CSR initiatives in rural and community development, education, healthcare, and the well-being of women and children.

In a similar vein, Nadeem and Kakakhel (2012) investigated the corporate social responsibility (CSR) of public sector universities in Khyber Pakhtunkhwa (KPK). The research aimed to explore stakeholders' perspectives on the university's CSR activities and their expectations. The study found that different stakeholders hold varying perspectives on the programmes they want the university to undertake, emphasising the importance of addressing stakeholder concerns to maintain a favourable market position for universities.

Additionally, Nash (2012) studied the CSR activities of several large public-sector companies in India. The study revealed that all the companies examined demonstrated a commitment to social development, with public sector organisations generally excelling in their CSR practices compared to private sector companies.

The Nigerian public sector has faced significant challenges that have negatively impacted its efficiency and effectiveness. These challenges include weak institutional frameworks and inadequate transparency and accountability mechanisms. Fagbemi (2016) highlights these issues and suggests that they have hindered the successful operation of the public sector in Nigeria. Additionally, Ogbebor (2015) identifies the lack of transparency and accountability mechanisms as key challenges that have contributed to the underperformance of the Nigerian public sector.

As a result, the public's trust and confidence in the government and its organisations have been eroded, as noted by Oluwaseun and Adeoye (2017). The lack of trust and confidence in the government and its organisations has created a culture of scepticism and cynicism among the population, leading to a lack of cooperation that further hampers the effectiveness of the public sector in Nigeria.

Given these challenges, a robust framework is needed to enhance the overall performance of the Nigerian public sector. This framework should tackle the underlying causes of the issues faced by the public sector, including corruption, weak institutional frameworks, inadequate funding, and limited accountability mechanisms. By addressing these challenges, the framework can not only boost the efficiency and effectiveness of public sector organisations but also rebuild public trust and confidence in the government. Hence, conducting studies to develop frameworks that can enhance the performance of the Nigerian public sector is both timely and necessary.

The concept of CSR practices by public sector organisations has faced criticism. Studies have shown that these organisations adopt CSR primarily for financial benefits, reputation, or to legitimise management actions (Margolis and Walsh, 2001; Deegan et al., 2002; Garde Sanchez et al., 2017). However, the reasons for public sector organisations to engage in CSR should extend beyond financial gain and utility (Garde Sanchez et al., 2017). It is important to recognise that state-owned public sector organisations have unique responsibilities and commitments, and they must be responsive to the demands of their stakeholders. Previous studies have often connected the importance of CSR for public sector organisations with the integration of social, environmental, ethical, and consumer concerns that are relevant to their operations, particularly in relation to their stakeholders (Wirba, 2023; Khuong, 2021; European Union, 2011).

Similarly, economic crises have undoubtedly heightened the need for public sector organisations to prioritise transparency, efficiency, and accountability, particularly in the interest of the public (Garde Sanchez et al., 2017). Public-sector organisations have played a crucial role as key drivers of economic growth and development in both developing and developed economies. In fact, these organisations account for approximately 16% of the European Union's economy in terms of salaries and final products (Ates and Buttgen, 2011).

Ates and Buttgen (2011) also mentioned that there are nearly 16,000 public organisations employing around 1.1 million individuals and generating a turnover of €140 billion. Similarly, according to the OECD (2018) publication 'A Compendium of National Practices,' public sector organisations are particularly important in supporting national economic and strategic interests. They ensure ongoing national ownership of enterprises, provide specific public goods or services that the market cannot supply, operate in natural monopoly situations, and establish or maintain state-owned monopolies (or oligopolies) when market regulation is considered impractical or ineffective.

If public sector organisations were to adopt CSR, their collective impact could be crucial for the contribution of CSR to development and employment in Europe (European Union, 2006). Research indicates that the public sector in the European community still accounts for approximately 46.6% of the GDP (Gross Domestic Product) as of 2019 (EU, 2019). Similarly, the Nigerian public sector is recognised as one of the largest employers in the country, with its expenditure amounting to over fifty percent of the annual budget. The majority of the expenditure for public sector organisations falls under the recurrent budget category, which includes salaries, wages, and maintenance costs. Idris and Bakar (2017) note that since 2002, the total expenditure on the Nigerian public sector has been increasing rapidly by more than 30% annually, representing over 20% of the GDP each year. However, little attention has been given to the operational systems of public sector organisations in Nigeria and their impact on society.

2.7.2 Corporate Governance Mechanisms and CSR in Nigeria's Public Sector

There is a compelling argument that corporate governance and CSR are closely intertwined, as both emphasise the importance of good organisational governance and accountability to all stakeholders (Aguilera et al., 2006; Ediagbonya, 2020). In a similar vein, Jamali et al. (2008) propose that corporate governance serves as a fundamental framework for CSR. These studies underscore the interdependencies and interconnectedness between corporate governance and CSR, suggesting that they should be approached as two mutually reinforcing concepts. Furthermore, scholars such as Hancock (2005) and Ho (2005) have, respectively, presented corporate governance as a pillar of CSR and CSR as a dimension of corporate governance. Additionally, some researchers, like Bhimani and Soonawalla (2005), view corporate governance and CSR as a continuum of corporate accountability. Hence, it can be argued that CSR disclosure would be incomplete without considering corporate governance.

Corporate governance holds significant importance for public organisations in Nigeria, as it ensures accountability, transparency, and ethical behaviour. It plays a crucial role in the effective utilisation of public resources, reducing the risk of mismanagement and corruption, and fostering public trust and confidence in these organisations (Uadiale et al., 2010). Furthermore, sound corporate governance practices attract foreign investments and align organisational objectives with societal interests.

Both at the local and international levels, effective governance of public sector organisations is vital for ensuring an efficient and competitive market. Public sector organisations serve as primary providers of essential public services, including public utilities, in numerous countries. Consequently, their operations significantly impact the daily lives of citizens and the overall competitiveness of the economy. While private firms have traditionally dominated the open market in most industrialised nations (OECD, 2015), many countries, particularly emerging economies, have a significant public sector presence that contributes significantly to their GDP (OECD, 2020). Therefore, the effective management of these public sector organisations becomes imperative to ensure their positive contribution to economic efficiency and competitiveness.

Corporate governance encompasses a network of relationships involving a company's management, board, shareholders, and other stakeholders (OECD, 2015). It establishes the framework within which the company's goals are defined, methods for achieving those goals are developed, and criteria for assessing success are determined. Similarly, according to Cadbury (1992), corporate governance constitutes the system through which firms are directed and controlled, focusing on the responsibilities and obligations of the board of directors and their interactions with stakeholders to enhance performance. Corporate governance pertains to the interactions among a company's management, board of directors, shareholders, and other stakeholders. Its aim is to facilitate monitoring and regulation of business operations, emphasising operational fairness, openness, and improved disclosures to safeguard the interests of multiple stakeholders (Arora and Bodhanwala, 2018).

As per the definition of corporate governance, its objective is to ensure that a company's affairs are managed with transparency, accountability, efficiency, integrity, and equity. Its primary mission is to promote long-term value for both shareholders and stakeholders by safeguarding against factors such as tribalism, inexperienced directors, unqualified employees, poor management, the absence of standard practices, inadequate policies, and weak internal control mechanisms that can adversely affect or breach firm operations. Fulfilling this objective, whether it is a private or public enterprise, allows the organisation to carry out its mandate successfully.

The historical origin and evolution of corporate governance as a distinct activity and a substantial body of literature can be traced back to around the mid-1970s in the United States. At that time, there was a pressing need to reform the operations of privately owned firms in order to enhance their accountability and performance (Cheffins, 2012). Despite the trend towards privatisation of public enterprises, attention given to corporate governance in the public sector has increased globally due to the successes achieved in institutionalising corporate governance principles in managing and directing private sector companies.

However, public organisations in Nigeria encounter various challenges in implementing effective corporate governance practices. One significant challenge stem from the lack of independence and objectivity in board structures due to political interference (Uadiale et al., 2010). Such interference compromises the autonomy of boards, impeding their ability to make unbiased decisions. Weak internal control systems, inadequate disclosure practices, and limited stakeholder engagement further hinder effective corporate governance (Uadiale, 2010). Consequently, a robust governance framework is essential for governing these organisations.

Corporate governance laws in Nigeria are relatively new and have been developed in response to various crises. For example, the Central Bank of Nigeria (CBN) published the Corporate Governance Guidelines for the Banking Sector in response to the 2008 banking crisis. Similarly, other sectors, such as insurance, have their own sets of codes. To address the challenges of corporate governance in Nigeria, several reforms and initiatives have been implemented. In 2011, the Securities and Exchange Commission (SEC) introduced the Corporate Governance Code, which provides guidelines and best practices for corporate governance (Securities and Exchange Commission Nigeria, 2011). This code emphasises transparency, accountability, and integrity in public organisations. Additionally, the Public Procurement Act of 2007 promotes transparency and competitiveness in public procurement processes, reducing the risk of corruption (Securities and Exchange Commission of Nigeria, 2011). Regulatory authorities like the Nigerian Stock Exchange (NSE) and the SEC also play a significant role in promoting corporate governance. They enforce compliance with corporate governance codes, monitor financial reporting, and impose sanctions for non-compliance (Nigerian Stock Exchange, 2021). The NSE's listing requirements mandate listed companies to meet specific corporate governance standards, fostering a culture of good governance (Nigerian Stock Exchange, 2021).

Moreover, the Financial Reporting Council of Nigeria (FRC) has developed recent corporate governance guidelines. The FRC is responsible for Nigeria's corporate governance code, and in 2016, it drafted six codes for different sectors, including the business sector, the public sector, and non-governmental organisations. Although these codes were initially withdrawn within two weeks of their release due to opposition and technical concerns, they underwent significant revisions and stakeholder consultations.

The outcome of these efforts is "The Nigerian Code of Corporate Governance 2018," which the Minister of Industry, Trade, and Investment officially approved on January 15, 2019. This code applies to both public and private companies and requires the application and explanation of 24 key principles of corporate governance (Nigeria Code of Corporate Governance, 2018). The code became effective in 2020.

Effective corporate governance in public organisations not only ensures accountability and transparency but also promotes sustainable development and economic growth. By implementing robust governance frameworks, public organisations can achieve greater operational efficiency, attract investments, and align their goals with the interests of stakeholders and the communities they serve.

One of the key areas where corporate governance practices play a critical role is in the management of public resources. Public organisations in Nigeria are entrusted with significant resources, including funds and assets, to fulfil their mandates. Effective corporate governance ensures that these resources are used efficiently and responsibly, reducing the risk of mismanagement, fraud, and corruption.

By establishing transparent and accountable financial management systems, public organisations can ensure the optimal utilisation of public resources, thereby maximising their impact on society.

Furthermore, corporate governance practices contribute to the overall stability and sustainability of public organisations. By implementing robust internal control mechanisms, organisations can mitigate risks and improve decision-making processes. This involves establishing clear lines of responsibility, promoting ethical behaviour, and ensuring compliance with laws and regulations. Through effective governance practices, public organisations can enhance their resilience, adaptability, and long-term viability, even in the face of changing circumstances and challenges.

In addition to internal governance mechanisms, stakeholder engagement plays a crucial role in ensuring the effectiveness of corporate governance in public organisations. By actively involving stakeholders, such as citizens, civil society organisations, and regulatory bodies, organisations can benefit from diverse perspectives and insights. Stakeholders provide valuable feedback, hold organisations accountable, and contribute to the development of policies and strategies that align with societal interests. Engaging stakeholders also fosters transparency and builds public trust as it demonstrates a commitment to inclusivity and responsiveness.

While the importance of corporate governance in public organisations is widely recognised, Nigeria faces specific challenges in its implementation. Political interference often compromises the independence and objectivity of board structures, hindering their ability to make impartial decisions. Weak internal control systems,

Inadequate disclosure practices and limited stakeholder engagement further impede effective corporate governance. To address these challenges, a strong and robust framework is needed to guide the governance of public organisations in Nigeria.

Fortunately, various reforms and initiatives have been implemented to enhance corporate governance practices in the country. The establishment of corporate governance codes, such as the Corporate Governance Code and the Financial Reporting Council's guidelines, provides a clear framework for organisations to follow. These codes emphasise transparency, accountability, and integrity, setting expectations for good governance practices. Additionally, regulatory authorities, such as the Securities and Exchange Commission and the Nigerian Stock Exchange, play a vital role in enforcing compliance and monitoring financial reporting.

To ensure the successful implementation of corporate governance practices, it is important to establish capacity-building and training programmes. These programmes can enhance the knowledge and skills of board members and management teams, providing guidance on governance best practices, ethical decision-making, and risk management. By empowering individuals to fulfil their roles effectively, these programmes contribute to the overall success of the organisation. Additionally, it is crucial to foster a culture of accountability and integrity within public organisations. This can be achieved through regular performance evaluations, transparent reporting mechanisms, and strong disciplinary measures for misconduct.

In conclusion, corporate governance is crucial for ensuring the effective functioning and accountability of public organisations in Nigeria. Despite the challenges, the implementation of reforms such as the Corporate Governance Code and the Public Procurement Act demonstrates a commitment to improving governance practices. Regulatory authorities and stakeholder engagement play pivotal roles in ensuring compliance and promoting transparency. Continuous efforts to strengthen corporate governance will enhance public trust, attract investments, and contribute to sustainable development in Nigeria.

2.7.3 CSR in Private Sector

Uduji et al. (2020a) argue that the push for CSR in Africa, particularly in Nigeria, is largely driven by the shortcomings of government institutions. This is in contrast to developed countries, where government bodies establish CSR standards and frameworks to ensure compliance (Asongu and Nwachukwu, 2016). It is worth noting that Frynas (2009) suggests that the lack of social infrastructure provided by the government puts increasing pressure on organisations, especially multinational corporations, to engage in CSR and philanthropic activities. This pressure is distinct from CSR practices in developed nations.

Uduji and Okolo-Obasi (2018) stress that the understanding of CSR in Africa and Nigeria differs significantly from that in developed countries. They highlight that the absence of social and infrastructural facilities, as well as cultural and societal values, has a significant influence on CSR practices in Nigeria. This perspective reflects the economic and social challenges faced by the region. Amaeshi et al. (2006) argue that CSR in Nigeria should be tailored to address issues that have a particular impact on the socio-economic development of society.

The recent prominence of corporate governance practices in Nigeria is highlighted in the Nigerian Corporate Governance and Corporate Social Responsibility (NCCG) 2018 report. This regulatory code provides guidance for public companies, whether listed or not, private companies acting as holding companies for public entities, concessioned and privatised companies, and regulated private firms, as defined by Section 24 (1–16) of the Code.

The development of governance and CSR in Nigeria can be traced back to challenges faced in the 1990s, such as the banking sector crisis and various pension scandals (Amran, 2015). In response to these challenges, many blue-chip organisations have integrated codes of ethics and business conduct into their operations. They align with regulatory codes to further define moral and responsible decision-making.

However, despite these changes, the 2009 NCG/CSRA reports indicate that companies fell short of stakeholder expectations regarding social responsibility reporting. This shortfall was due to deficiencies in the legal processes for addressing corporate misconduct.

In pursuit of CSR, the Nigerian government has implemented initiatives such as the National Economic Empowerment and Development Strategies (NEEDS) and the Nigeria Code of Corporate Governance. These initiatives have set expectations for corporations to engage in activities that promote social responsibility and contribute to nation-building (National Planning Commission, 2004). Although CSR is not a new concept in Nigeria, it is still in its developmental phase compared to more mature CSR practices in developed nations (Amran, 2015).

The emergence of CSR in Nigeria can be traced back to the 1990s. This development was primarily driven by international pressure following conflicts between transnational corporations operating in the Niger Delta region and their host communities. Enuoh and Eneh (2015) highlight that these tensions led to a change in corporate attitudes towards CSR. Organisations began to recognise the importance of engaging in CSR activities to protect their corporate image, create a secure operating environment, and improve corporate profitability.

It is argued that organisations have a responsibility that goes beyond their financial obligations to investors or owners (Ujudi and Okolo-Obasi, 2017). In the Nigerian context, CSR is heavily influenced by cultural and social norms, making it a reflection of local values (Idemudia and Ite, 2006; Ujudi and Okolo-Obasi, 2017). In developing countries like Nigeria, CSR is seen as a way to understand the impact of corporate activities on local communities (Okoro and France, 2018). In regions where multinational corporations operate, such as Nigeria, host communities often display hostility towards these corporations, believing that the corporation’s benefit from natural resources without giving back to the community (Frynas, 2000). O'Reilly (2017) asserts that CSR serves as a mechanism for firms to contribute to the community and take responsibility for their actions.

There is a contemporary shift in the concept of CSR that aims to integrate businesses into society by addressing societal issues instead of posing challenges (Carroll, 2015). This perspective aligns with the broader motivations for CSR that will be explored in the following discussion. It is a good time to reflect on the scepticism surrounding CSR, which includes the controversy that CSR may be antagonistic to business interests and potentially divert focus from the primary goal of wealth creation for shareholders (Murray, 2005; Clement-Jones, 2005).

Kotler and Lee (2005) support the idea that CSR involves running a business in a way that not only meets but exceeds the ethical, legal, commercial, and public expectations that society has for businesses. This description of CSR implies that business decisions should not only focus on profit but also take into account moral values, legal obligations, and a commitment to people, communities, and the environment (Dandago and Arugu, 2014).

Nevertheless, the failure of CSR initiatives can have adverse consequences for both the company and the national economy. Emeka et al. (2008) contend that youth unrest in the Nigerian Niger Delta region can be attributed to environmental degradation caused by oil transnational companies (TNCs), which have ceased providing sustainable social amenities to the area. Consequently, this situation negatively impacts the production of these companies and hinders foreign direct investment due to the ongoing unrest.

In Nigeria, companies of all sizes and ownership types (domestic or multinational) have been gradually adopting CSR (Amaeshi et al., 2006; Renouard and Lado, 2012; Mbu-Ogar, 2017). This aligns with similar trends observed in other developing countries (Azeez et al., 2015). There is a growing momentum for multinational corporations operating in developing nations to contribute to the socio-economic and cultural development of the communities in which they operate (Baughn et al., 2007; Yunis et al., 2018). This progress can be achieved through initiatives that promote capacity building, self-help, and the empowerment of host communities.

However, CSR in developing countries faces challenges due to weak institutions, regulatory frameworks, and official corruption. These factors both compel and hinder CSR activities (Kuznetsova et al., 2009). Ogula (2012) further highlights that the motivation for CSR in developing countries stems from financial and economic constraints, coupled with governments tending to overlook or only superficially address issues of social equity among their populations.

Multinational corporations have recognised the importance of CSR in developing countries (Idemudia and Ite, 2006; Ite et al., 2012). In the case of developing countries like Nigeria, CSR has the potential to make substantial contributions to the well-being of disadvantaged communities (Ite, 2004) and offers opportunities for oil and gas multinational companies to have a positive impact on their host communities. Ite (2004) emphasises that, compared to other developing economies, the adoption of CSR as a business strategy is on the rise in Nigeria. Notably, multinational oil firms and large national business organisations are the main practitioners of CSR in Nigeria.

Past research underscores the significance of CSR for multinational corporations operating in developing nations. For instance, Ite (2004) noted that certain multinationals in Nigeria, including the Shell Petroleum Development Company, believed that the Nigerian government had failed to provide development programmes for communities. Consequently, they felt immense pressure to engage in CSR initiatives aimed at community development. This perception has led people to rely more on the CSR efforts of private and multinational companies than on the developmental initiatives of the government due to past governmental failures.

Multinational corporations are recognised for their significant contributions to shaping the landscape of CSR in Nigeria, maintaining a longstanding presence in this domain (Helg, 2007).

One motivating factor for these companies to embrace CSR is their desire to attract foreign investment as a growth strategy. Developing countries have come to understand that investments from multinational corporations not only bring immediate economic benefits but also serve as a crucial foundation for long-term economic prosperity (OECD, 2002). Multinational corporations often implement CSR by creating employment opportunities, raising local income levels, improving education, providing healthcare facilities, offering scholarships, and empowering individual community members.

In certain contexts, multinational corporations may adopt CSR practices. The primary impetus for this adoption is often a response to public pressure rather than an inherent belief in the intrinsic benefits of CSR for long-term business performance.

Uduji et al. (2020b) report that multinational oil companies in Nigeria have undertaken numerous development projects through the Global Memorandum of Understanding

(GMoU). However, some researchers have been sceptical of these initiatives. Scholars like Uduji and Okolo-Obasi (2017), Uduji et al. (2018), and Uduji et al. (2019) have argued that the GMoU framework has gained recognition due to the lack of government intervention. It is important to note, however, that Adeyeye (2012) pointed out that although many multinationals have officially embraced CSR and developed plans for it, their actual corporate actions often raise questions. CSR has been a useful tool for scrutinising certain questionable practices of multinationals, such as non-compliance with international laws in developing countries and issues related to bribery and corruption.

Amaeshi et al. (2006) conducted a study on CSR in Nigeria to investigate whether it was influenced by Western practices or rooted in indigenous methods. The findings of their research suggest that private sector companies, especially large firms, and multinationals, are increasingly recognising the importance of CSR. However, their understanding of CSR in Nigeria often focuses on the belief that it mainly involves philanthropy and altruism, with companies reinvesting a portion of their profits into their local communities.

Osemene (2012) provides another perspective on CSR within the private sector, specifically in the telecommunications industry, and highlights that some large private businesses, despite their significant revenues, have failed to fully engage in CSR activities. The telecommunications sector, although highly active, still needs to improve its involvement in CSR initiatives.

Moreover, it is worth mentioning that while the concept of CSR was primarily aimed at the private sector, the practices of the public sector are now under scrutiny, particularly in terms of demonstrating their performance in both financial and non-financial aspects (Greiling and Grub, 2014; Saraite-Sariene et al., 2019).

CSR interpretations vary among diverse stakeholders (Adeyanju, 2012). Therefore, organisations that engage in activities that have a positive impact on society often receive praise for their benevolent behaviour, which is influenced by cultural and religious inclinations (Hamidu, 2016). In Nigeria, public-sector companies are expected to address the societal impacts of their operations by implementing CSR initiatives.

Onwuegbuchi (2009), in his research on CSR, observed that most public enterprises in Nigeria engage in CSR primarily for philanthropic reasons and to maintain a favourable reputation. In addition, some public-sector companies align their environmental and labour standards with their own interests, thereby meeting the basic legal requirements of the country. Fox et al. (2002) identified four roles that the public sector plays in CSR. The first role is the mandating role, where the government sets clear operational standards for institutions to follow. The second role is the partnership role, in which the public sector advises and participates in organisations' CSR activities. The third role is the facilitating role, in which public sector agencies enable or incentivize companies to engage in CSR or drive social and environmental improvements. This role allows the public sector to act as a catalyst, secondary supporter, or facilitator of social and environmental betterment. The fourth role is providing political support and endorsing the concept of CSR. This endorsement can take various forms, including policy documents, the demonstration effect of public procurement, or public sector management practices.

Some public enterprises in Nigeria actively engage in CSR by publishing CSR reports on their websites or in their quarterly and annual reports. In some cases, they go even further by dedicating entire sections of their websites to CSR, where they outline their objectives, strategies, and implemented programmes. For instance, the Nigerian National Petroleum Corporation (NNPC) is one of Nigeria's most prominent public enterprises. On its website, the NNPC provides detailed information about its ongoing CSR programmes, which include education, healthcare, economic empowerment, capacity building, water, sanitation, hygiene, youth development, sports, infrastructure development, corporate philanthropy, and health, safety, and environmental initiatives.

Similarly, according to the Central Bank of Nigeria's annual report (2018), the bank was involved in a total of sixty-seven projects across the country at that time. These projects focused on community development, healthcare, education, research, women's and youth's empowerment, and sports development. However, there have been no investigations conducted to verify whether the reported activities of these enterprises were actually carried out. Despite the claims on their websites and publications, there is no confirmation of the actual implementation of the CSR programmes.

Based on the existing literature, it is clear that CSR is no longer a new concept, and both public and private sector organisations have seamlessly integrated it into their operations. However, there are still questions about the nature of CSR in public sector enterprises and whether there are differences between public and private sector CSR practices. These differences may be due to the various motivations behind CSR in different regions worldwide or variations in business models.

Research has identified guiding principles that provide insights into how various aspects of CSR should be addressed in Nigeria. While publicly listed companies are legally required to report their business activities according to the CAMA (Companies and Allied Matters Act), 2004 (Anyakudo, 2016), there is no specific legislation that dictates the exact form or nature of CSR practices that corporations should adopt. However, some public enterprises, as mentioned earlier, have voluntarily disclosed their CSR initiatives. This may be due to government efforts to increase transparency and rebuild public trust. However, it is uncertain whether these disclosures accurately reflect the execution and impact of CSR activities.

Given the dearth of research in this field, there is currently no empirical evidence to substantiate whether the companies reporting CSR activities genuinely implement them or if these activities yield significant benefits for community development.

2.7.4 CSR Legislations in Nigeria

The implementation of regulations related to CSR has become increasingly common in various countries (Gatti et al., 2018). India notably stands out as the first country to mandate that companies allocate a specific percentage of their profits towards socially responsible initiatives (Kapoor and Dhamija, 2017).

Additionally, there are numerous international legal instruments that address business responsibility. One key framework is Responsible Business Conduct (RBC), which sets expectations for businesses regardless of their legal structure, size, ownership, or sector. The goal is to prevent negative consequences resulting from their operations and contribute to the sustainable development of the communities in which they operate (EU, 2020). These principles are also emphasised in various international documents, such as the UN Guiding Principles on Business and Human Rights, the ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy (ILO MNE Declaration), and the OECD Guidelines for Multinational Enterprises (European Union, 2020). These instruments, known as soft law, highlight the importance of enterprises taking proactive measures to prevent adverse impacts from their activities and addressing them when they arise.

While Nigeria does not have dedicated legislation for CSR, it does have a legal framework that contains laws and policies supporting CSR. One notable example is the Companies and Allied Matters Act (CAMA) of 2020. However, scholars have criticised CAMA and related regulations for being ineffective in promoting social responsibility (Iyola-Omisore, 2020). They argue that these laws primarily prioritise the interests of shareholders and lack a genuine commitment to social responsibility (Amodu, 2017). As a result, CSR activities in Nigeria are mostly voluntary.

Efforts have been made in the past to establish CSR as a legal requirement in Nigeria, taking inspiration from countries like India where social responsibility is mandatory. However, a proposed CSR bill was rejected due to concerns about perceived coercive measures. The bill aimed to provide remedies to communities affected by the negative impacts of industrial and commercial activities. It required corporations to publish annual reports, demonstrate adherence to social and environmental concerns, and allocate a minimum percentage of their annual earnings to CSR programmes (National Assembly Journal, 2008, p. 1244). Critics, including the Nigerian Employers Consultative Association (NECA), the Organised Private Sector Group (OPSG), and legal experts, argued that enforcing CSR through legislation would burden the Nigerian business community, which was already grappling with infrastructure deficiencies. They contended that mandatory CSR ran counter to the principle of self-regulation, discouraged investment, and increased the cost of doing business in Nigeria (Uba, 2009). Given the diverse applications of CSR in Nigeria, an extensive re-evaluation of CSR is necessary to foster a better understanding (Raimi, 2018).

Furthermore, Anyakudo (2016) highlights the ongoing efforts to initiate discussions on legislation governing CSR activities in Nigeria. It can be argued that several existing Nigerian regulations already govern corporate operations and can be linked to CSR. For example, Section 279 (4) of the Companies and Allied Matters Act 1990 emphasises that directors should consider the interests of both the company's employees and its members when performing their functions. Additionally, various laws have been enacted to protect the environment and ensure ethical conduct by corporations, some of which impose strict penalties for non-compliance rather than relying solely on voluntary adherence.

One such environmental law is the National Environmental Standards and Regulations Enforcement Agency (Establishment) Act of 2007. This act contains provisions from sections 20 to 29 that establish standards and appropriate sanctions for environmental violations. These regulations encompass various issues, including air quality, atmospheric protection, discharge of hazardous substances, ozone layer depletion, land resources and watershed quality, water quality, and noise (Ladan, 2013).

Another relevant piece of legislation is the Harmful Waste (Special Criminal Provisions Act). This act prohibits the transportation, storage, and dumping of harmful waste on any land or in terminal waters. It also imposes penalties for offences related to the purchase, sale, importation, transit, transportation, deposit, and storage of such waste.

Additional laws addressing environmental concerns are included in sections 234 to 284 of the criminal code, with the aim of preventing actions that are harmful to public health. Despite the existence of these laws and the associated punishments, the Nigerian government faces the challenge of ensuring compliance. The main concern is how to effectively enforce penalties against corporate entities and ensure that they adhere to the legislation (Chima et al., 2012).

In 2008, there was an attempt to establish a Corporate Social Responsibility Commission, but it was ultimately unsuccessful. However, the call for its establishment was revived in 2012 (National Assembly, 2020). This proposed commission would have the responsibility of formulating, implementing, overseeing, and providing policies and relief to the host communities affected by the physical, material, environmental, and other forms of degradation caused by the activities of companies and organisations operating in those communities.

Recently, the House of Representatives passed an amendment to the Financial Reporting Council Act of 2011. The objective of this amendment is to make it mandatory for companies to include CSR policies in their operations (Tribune Online, 2018). Despite the existence of the Nigerian Code of Corporate Governance, CSR is currently not required by law. However, if this legislation is enacted, it would greatly change how CSR is perceived and implemented in the country. Apart from this amendment, there are other legislative measures in Nigeria that are related to CSR.

One such piece of legislation in Nigeria is the Consumer Protection Council (CPC) Act, Chapter C25 of the Laws of the Federation of Nigeria (Decree No. 66 of 1992). The CPC was established by the government as a regulatory body with the responsibility of safeguarding consumer rights and ensuring the full implementation of the CPC Act. The provisions of this law are in line with CSR principles related to consumers and the general public.

Similarly, the Standards Organisation of Nigeria (SON) Act, Chapter 412, which was incorporated into the Law of the Federation of Nigeria in 1990, designates SON as the exclusive regulatory organisation in Nigeria responsible for standardisation, regulation, and certification of product quality. As a member of the International Organisation for Standardisation (ISO), SON is obligated to follow ISO principles, protocols, and conventions.

Furthermore, the EFCC Act of 2004 shares some similarities with CSR and was implemented due to the increasing occurrence of economic and financial crimes. The main purpose of this act is to protect the commercial interests of consumers, investors, and other stakeholders by combating financial corruption and anti-social practices related to crimes in Nigeria. The Economic and Financial Crimes Commission Act was passed by the National Assembly in 2004, establishing the EFCC as a regulatory body with the power and duty to investigate financial crimes, such as advance fee fraud (419 frauds) and money laundering.

Another related piece of legislation is Investments and Securities Decree No. 45 of 1999, which specifically deals with securities and exchange regulations. The Securities and Exchange Commission (SEC) plays a vital role in promoting CSR principles. It does so by setting ethical and social reporting criteria that companies, especially those that are publicly traded, are expected to adhere to.

The regulatory landscape in Nigeria includes concepts related to social reporting and disclosure. Many of the laws examined encompass principles of CSR, such as standardising production, providing quality products and services, preserving the environment, promoting employee welfare, enforcing minimum wage and salary regulations, ensuring occupational safety and health, abiding by labour laws and compensation regulations, prioritising customer satisfaction, respecting the rights of host communities, enforcing sanctions, and protecting shareholder rights. However, concerns remain about the effectiveness and efficiency of these laws and institutions, highlighting the need for a thorough investigation into the current CSR practices of the public sector.

2.8: Chapter Summary

In contemporary advanced economies, corporations incorporate CSR programmes into their overall corporate strategies to effectively tackle various pressing global concerns. These include issues like global warming, climate change, poverty, hunger, natural resource depletion, irresponsible management practices, and human rights violations. As a result, CSR has become a fundamental part of the strategic frameworks of many developed economies. It provides businesses with an opportunity to actively contribute to sustainable development and social progress.

However, the landscape of CSR in Nigeria presents a striking contrast. Alongside the activities of multinational corporations (MNCs), the failure of successive Nigerian governments to fulfil their responsibility of providing essential social amenities has transformed MNCs into quasi-governments. Subsequently, local communities increasingly depend on and look to MNCs as primary actors to address their economic challenges and social needs. This unique context has required a change in the nature and emphasis of CSR initiatives in Nigeria.

CSR initiatives in Nigeria focus primarily on sports sponsorship, road beautification, monetary donations, and project implementation. These projects aim to provide essential resources like borehole water supply, support youth empowerment, establish educational institutions, and develop community healthcare centres. Moreover, CSR projects in Nigeria are closely intertwined with the cultural fabric of society, harmoniously coexisting with religious, educational, linguistic, ethnic, and customary norms. According to Helg (2007), CSR in Nigeria embodies the communal culture of the Nigerian people, emphasising values such as sharing, unity, and consensus in the implementation of CSR practices.

Consequently, cultural influences have a significant impact on the nature and character of CSR initiatives in Nigeria. The philanthropic donations and contributions made by businesses are deeply ingrained in the socio-cultural fabric of the Nigerian population. This allows CSR to not only fulfil societal responsibilities but also align with the local cultural context.

In Nigeria, CSR initiatives are primarily discretionary and encompass a wide range of contributions. These contributions include donations, charitable activities, and community development projects. The aim of these initiatives is to have a positive impact on the lives of individuals and communities by addressing critical social needs and promoting overall well-being (Amaeshi et al., 2006).

However, it is important to acknowledge that critics argue that certain businesses engage in CSR solely to enhance their public image and gain respect within the community (Brammer and Millington, 2005). While this perspective highlights the potential for strategic motivations behind CSR practices, it should not overshadow the genuine efforts made by many corporations in Nigeria to make a meaningful and sustainable difference in the lives of local communities.

In conclusion, the landscape of CSR in Nigeria exhibits unique characteristics that are shaped by the interplay of MNC (Multi-National Corporations) activities and the failure of successive Nigerian governments to fulfil their social obligations. CSR initiatives in Nigeria focus on addressing specific societal challenges and are deeply intertwined with the cultural practices and norms of the Nigerian people. While there may be differing motivations behind CSR practices, the overall aim remains to contribute to the well-being of communities and foster sustainable development in Nigeria.

Chapter Three: Literature Review, Theoretical Framework and Key Hypothesis

3.1 Introduction

This chapter aims to establish a solid academic foundation for the study of CSR practices in the Nigerian public sector. It will conduct a review of existing literature, theoretical perspectives, and research hypotheses. The primary objective is to investigate the adoption and implementation of CSR within the Nigerian public sector, with a particular focus on understanding the factors that influence CSR practices. By addressing seven research hypotheses aligned with the study objectives, this chapter seeks to provide valuable insights into CSR engagement in Nigeria's public sector.

Examining CSR practices within Nigeria's public sector is of great significance considering the country's socio-economic context. It is crucial to understand the extent, nature, and determinants of CSR initiatives to promote sustainable and inclusive growth. The literature review will synthesise existing scholarly discourse, analysing relevant theories, empirical findings, and conceptual frameworks pertaining to CSR in the public sector. This review will identify gaps and deficiencies and establish the theoretical foundations of the study.

The theoretical framework in this chapter will draw upon theories and models from various disciplines, including corporate governance, stakeholder theory, institutional theory, and strategic management. This framework will facilitate an understanding of the dimensions of CSR within the public sector and enable an in-depth analysis of CSR practices. In addition to the theoretical framework, the research hypotheses will be derived from theoretical insights and empirical observations. They will serve as guiding principles for empirically examining the factors that influence CSR practices in Nigerian public sector entities. Through rigorous testing, this research aims to provide empirically grounded insights that contribute to scholarly discussions and inform policy and practice in the field of CSR.

3.2 Conceptualising CSR in the Public Sector

While there is general consensus on the business-driven approach to CSR, it is important to consider the development and application of CSR from a relational perspective that involves multiple stakeholders, including governments.

In recent years, governments have played a significant role in promoting CSR, along with other stakeholders (Moon 2004). They have taken on public sector roles to enhance CSR (Fox et al., 2002). At the beginning of the 21st century, governmental initiatives aligned with international organisations such as the UN Global Compact and the European Commission, both of which actively promoted and endorsed CSR. These organisations recognised the crucial role of public administration and public policy in encouraging CSR.

The increasing prominence of CSR in government actions can be attributed to the challenges brought about by globalisation and economic changes in the late 20th century (Aaronson and Reeves, 2002b; Fox et al., 2002). These challenges encompass the discourse on corporate citizenship, the evolving role of business in society (Detomasi 2007), and the interplay between trade, investment, and sustainable development.

The objective of this study is to understand CSR practices in the Nigerian governmental sector. This research analyses government organisations' initiatives in CSR to identify the types of practices as well as the trends and drivers behind these actions. To accomplish this objective, the previous chapter provided background information on CSR, while this chapter introduces a theoretical framework for analysing CSR.

3.3 Theoretical Foundations of CSR in the Public Sector

CSR in the public sector refers to the prioritisation of the interests of various stakeholders, such as citizens, employees, communities, and the environment, by government entities and public organisations. Unlike the private sector, where CSR is often voluntary, the public sector's CSR efforts are guided in some cases by legal mandates, public policy objectives, and societal expectations. These efforts aim to promote social welfare, environmental sustainability, ethical governance, and transparency in decision-making processes.

To understand CSR in the public sector, it is important to establish a theoretical framework that recognises the unique role of governments and public organisations in society. Several theoretical perspectives provide insights into the motivations, drivers, and outcomes of CSR in this context:

Krisnawati et al. (2013) explain that perspectives on CSR have primarily evolved from either the shareholder viewpoint (Friedman, 1970), which states that businesses are solely accountable to their shareholders, or the stakeholder perspective (Freeman, 1984), which emphasizes CSR obligations towards non-shareholding parties such as consumers, employees, suppliers, and society. This stakeholder perspective is seen as a means to achieve overarching financial objectives (Jones, 1995). However, proponents of CSR, such as French (1979), Buchholz (1991), and Rwabizambuga (2008), dismiss the shareholder view and argue that CSR is rooted in moral principles. They contend that corporations must demonstrate their stance on the moral standing of the society in which they operate (Rwabizambuga, 2008).

Despite extensive review by scholars such as Schwartz and Carroll (2008) and Schreck et al. (2013), the concept of CSR remains notoriously difficult to define (Matten and Moon, 2008). Dudek (2016) highlights the opposing views of classical economists and the socio-humanistic group, with the latter guided by the principle of the public good. According to this perspective, in cases of conflict of interest between the organisation and the public, business managers are expected to prioritise actions that benefit the public. On the other hand, Ndajiya (2014) emphasises that not all organisations behave in a socially responsible manner, leading to ongoing debates among scholars and business leaders regarding the rationale behind CSR. Ndajiya also identifies two main propositions in this contentious CSR argument: the stockholder theory and the stakeholder theory.

The shareholder theory, as proposed by Friedman (1970), states that a corporation's main responsibility is to create wealth and maximize profits for its shareholders, acting as the guiding principle in decision-making. This means that the primary goal of a corporation is to achieve growth, development, and long-term profitability by efficiently delivering goods and services that generate income for shareholders.

The term "stakeholder theory" was first used by Ansoff (1965) and gained prominence in the mid-1980s (Fernando and Lawrence, 2014). According to stakeholder theory, organisations engage in CSR activities for two main reasons: ethical demands placed upon them (Gray et al., 1995) and the need to manage the perceptions of influential stakeholders who have significant influence on the organisation (Deegan et al, 2002). Freeman (1984) defines a stakeholder as any entity or individual who can influence or be influenced by the achievement of a firm's objectives. Stakeholders are typically categorised as internal and external stakeholders (Pearce, 1982; Carroll, 1989) and further subdivided into stockholders, employees, customers, society, and suppliers (Preston and Sapienza, 1990). Fernando and Lawrence (2014) state that the stakeholder theory asserts that organisational management should be accountable to all stakeholders for their impact on or relationship with the organisation. Deegan (2009) emphasises that all stakeholders possess equal rights and must be treated fairly and respectfully.

Generally, CSR has faced criticism from business leaders and scholars who question its financial implications. Perspectives on CSR vary between shareholder and stakeholder theories. Proponents argue for moral principles and societal obligations. Defining CSR remains challenging, with discussions revolving around the conflicting interests of different stakeholders. The shareholder theory emphasises wealth creation and profit maximisation for shareholders, while the stakeholder theory recognises the ethical demands and perceptions of various stakeholders, promoting fair and respectful treatment for all.

Nevertheless, Ndajiya (2014) posits that Freeman's (1984) stakeholder theory offers a diplomatic counterargument to Friedman's (1970) stockholder perspective. The stakeholder theory contends that organisations, driven by ethical considerations, should not only prioritise shareholders but also consider the corporation's activities and decisions regarding employees, consumers, suppliers, and all other involved parties. To illustrate, employees play a crucial role as labour providers, utilising their intellectual capabilities and physical energy in the production processes that corporations heavily rely on. Additionally, the community has a vested interest in businesses since they do not operate in isolation; rather, they function within an encompassing environment (Idemudia, 2008). As a result, businesses may potentially contribute to environmental degradation through pollution or spillage while also relying on the community for necessary inputs in their production processes.

Customers are crucial to businesses, as they are both direct consumers and facilitate the sale and resale of goods and services. Their support ensures the financial well-being of companies and enables continuous production. In turn, customers depend on corporations to provide the products and services they need. Suppliers also play a vital role by providing corporations with essential raw materials and accessories for their daily operations. Additionally, corporations rely on governments and organised entities to establish public policies and regulate private organisations in order to serve the public interest. On the other hand, governments at various levels rely on corporations for revenue generation. Despite their different roles, all stakeholders rely on corporations to produce goods and services that meet their respective needs and expectations.

The increasing interest and acceptance of CSR are widely acknowledged and no longer subject to debate. McBarnet (2009) highlights the findings of a survey conducted by management consultants McKinsey in 2005, which involved 4,238 executives. The results revealed that only 6% of these leaders aligned themselves with the shareholder view, advocating that businesses should solely prioritise the interests of their owners. Conversely, a significant majority of 84% believed that profit maximisation should be aligned with the public good. Similarly, KPMG's study (2008) on the world's largest corporations indicated that the primary driving force behind organisations engaging in CSR activities is their ethical responsibility. It is in their best interest to contribute to the creation of better ecosystems and communities within which they operate. Furthermore, an insightful study by PricewaterhouseCoopers, referenced in Fortune (2003), showed that 73% of business administrators identified cost savings as the main incentive for organisations to become more socially conscious.

In contrast to stakeholder theory, shareholder theory is another prominent perspective in the CSR discourse. According to Bowie (2013), this theory has its roots in the arguments of classical economists, particularly Nobel laureate Milton Friedman. Friedman (1970) asserts that in a mixed-market economy, the primary responsibility of business managers is to allocate a company's finances prudently and maximise profits for the owners while complying with the law. Friedman believes that requiring managers to address matters beyond their control is a subversive doctrine that threatens democracy, undermines free enterprise, and distorts the separation of responsibilities between government and private enterprises (Dudek, 2016: pp. 175). Furthermore, Friedman proposes that laws governing enterprises should be redesigned to discourage any form of CSR (Babalola, 2012). Other scholars have reinforced the shareholder perspective by emphasising that a business's exclusive obligation is to maximise profit for its owners through legitimate activities. However, Smith (2003) criticises the theory, highlighting three main areas of concern. Firstly, he argues that the approach encourages business management to engage in any means necessary to generate profit. Secondly, it promotes short- and medium-term objectives for the enterprise, potentially neglecting long-term sustainability. Lastly, it prohibits acts of philanthropy and restricts investments in the training and improvement of workers.

Researchers have employed various theories to explain why companies voluntarily engage in CSR activities and how CSR is perceived and manifested across different groups. One of these theories is the shareholder theory, which focuses on maximising profits from the perspective of shareholders (Hamidu et al., 2015). In contrast, the stakeholder theory emphasises the rights of stakeholders and suggests that organisational objectives can only be fully achieved when the interests of all stakeholders are met (Donaldson and Preston, 1995). Another relevant perspective is agency theory, which examines CSR from the perspective of managers and highlights the importance of obtaining legitimate recognition when acting on behalf of their principal (Salazar and Husted, 2008). These theories provide essential insights into the complex dynamics and motivations behind CSR practices within organisations.

As for legitimacy theory, it offers a perspective that focuses on how organisations establish and operate within the boundaries of the law and societal values (Suchman, 1995). According to this theory, organisations voluntarily engage in CSR activities to demonstrate their conformity to the expectations and values of the society in which they operate (Gray et al., 1995).

The theory suggests that corporations strive to exhibit efficient operation within the social norms and boundaries of the communities in which they conduct their activities (Deegan, 2009). This principle highlights the existence of a social contract between the enterprise and its host communities (Deegan and Samkin, 2009; Fernando and Lawrence, 2014). This contract implies that businesses are obligated to operate within the parameters of the host community's norms.

Maintaining an acceptable sense of legitimacy is crucial for enterprises to continue functioning without breaching the terms of the social contract (Fernando and Lawrence, 2014). The focus of this theory lies in the relationship between corporations and their host communities rather than considering individuals in isolation (Deegan et al., 2002; Fernando and Lawrence, 2014). It presupposes that the welfare of the host community should be considered alongside the interests of shareholders, emphasising a broader perspective on CSR.

Instrumental theory, also known as strategic theory (Hamidu et al., 2015), suggests that CSR initiatives can be strategically used to manage customer relationships and enhance competitiveness (Garriga and Mele, 2004). Institutional theory, often employed by accountants to measure CSR practices, stems from a broader political economy framework (Gray et al., 1996). It examines the socially accepted values and institutional practices that indirectly impact organisations (Fernando and Lawrence, 2014). This theory focuses on understanding the shared characteristics and practices within a specific "organisational field" (Fernando and Lawrence, 2014). It explores how organisations are influenced by the prevailing norms and expectations of their institutional environment.

Meanwhile, the Social Contract Theory supports the notion that societal laws are an essential part of the contract between an enterprise and society (Azeez et al., 2015). This perspective emphasises that even if specific legislation does not explicitly require social responsibility activities, organisations should still uphold the principles of the social contract. As Mathew (1993) suggests, the voluntary disclosure of a firm's activities indicates its commitment to the host community and its ability to act in a socially responsible manner. According to Hess (2008), social reporting is a significant reason why firms engage in CSR activities, as it contributes to sustainable development. Failure to report business activities can result in negative perceptions, fines, increased regulatory sanctions, and the loss of customers for non-compliant enterprises (Adams, 2002; Deegan and Gordon, 1996).

Another theory relevant to CSR is Islamic CSR, also referred to as the "Theory of Public Good (Maslaha)" by Hamidu et al. (2015). It is widely recognised that religion plays a significant role in CSR practices. Jamali and Sidani (2013) argue that religious beliefs shape individuals' lifestyles and attitudes, which in turn influence business conduct. These hypotheses illustrate how organisations can develop and implement CSR initiatives based on the specific stakeholder groups they engage with (Hamidu et al., 2015).

These theories provide insights into the motivations, justifications, and strategic considerations behind CSR practices within organisations. Understanding these different perspectives allows for an examination of the broad nature of CSR and its implications for organisational behaviour and societal relationships.

3.4 Factors Influencing CSR

This section examines key factors influencing CSR activities and outlines related research hypotheses that helps address research question 2 and research objective. The selected variables include corporate governance factors, CEO profiles, and organisation-specific characteristics. However, establishing a priori hypotheses can be challenging due to inconsistencies in findings from previous empirical research regarding the relationship between these explanatory factors and CSR activities (Reverte, 2009; Giannarakis, 2014; Bouichou et al., 2022).

The selected independent variables align with research objective 1 and can be categorised into several groups, including variables related to the board of directors, such as board size, board independence, CEO duality, gender diversity, board chairperson age, and tenure, as well as CEO attributes such as age, gender, and education. Additionally, organisational-specific parameters such as revenue, income, company age, number of employees, and subsidiaries are examined to account for potential confounding variables. While these variables are not the main focus of interest, they are essential to consider as they may influence the outcomes.

The accompanying subsection is organised into distinct areas, each discussing a variable and deriving hypotheses. The research hypotheses are stated in their alternative forms.

3.4.1 Corporate Governance Mechanisms

Research on corporate governance (CG) often relies on agency theory (Dalton et al., 2003), which highlights the conflict of interest between principals and agents. It emphasizes the importance of effective managerial oversight in preventing actions that do not align with owners' interests (Jensen, 1986). As defined in Chapter 2, corporate governance refers to the mechanisms by which firms are governed, ensuring the accountability of management to stakeholders (Dahya et al., 1996).

Effective corporate governance has been associated with improved company performance (Haniffa and Cooke, 2002). Numerous global studies have shown a positive correlation between robust corporate governance and company performance. Salama and Putnam (2013) demonstrated that firms with strong corporate governance outperformed their counterparts and had higher valuations.

Gompers et al. (2003) found a positive correlation between effective governance and long-term equity returns, company value measured by Tobin's Q, and accounting performance measured by ROE. Their research concluded that well-governed firms performed better than poorly managed ones.

In theory, it is theoretically infeasible for a single theory to definitively predict the correlation between corporate governance mechanisms such as board constructs and CSR. Nevertheless, several theoretical frameworks, including agency theory (Habbash, 2016; Nguyen et al., 2015), stakeholder theory, resource dependency theory (Nguyen et al., 2015), and legitimacy theory (Khan et al., 2013), have been used to explore the potential impact of board structure on CSR. Therefore, the investigation of the relationship between board structure and CSR depends on empirical research.

The purpose of this study is to examine how the traditional corporate governance model applies to CSR performance in public sector organisations. Additionally, it aims to evaluate the components of the overarching hypothesis, which states that there is no significant correlation between corporate governance mechanisms and CSR practices. The following sections will propose hypotheses for each aspect of CG.

Board Size

The Board of Directors (BOD) plays a critical role in corporate governance (Attia et al., 2022), representing both shareholders and stakeholders while offering essential guidance to the company. According to agency theory, the board serves as the primary governing body that safeguards the interests of the owners (Jensen and Meckling, 1976). It oversees and regulates managerial actions, ensuring the attainment of strategic objectives (Jensen, 1993). Therefore, the board is entrusted with the responsibility of managerial oversight to protect shareholders' interests (Rahman and Haniffa, 2005).

The effectiveness of a board often depends on its size. Board size, which refers to the number of directors on the board (Attia et al., 2022), is a crucial component of board composition. However, opinions on the optimal board size vary in corporate governance, as research indicates that board size has a significant impact on overall organisational performance. Moreover, regulations concerning board size differ among organisations and countries. In this context, the board of directors plays a pivotal role in the success of an organisation (Golden and Zajac, 2001). Board size often serves as a proxy for board governance (Zainon et al., 2012), with the number of directors serving as an indicator of the size of the board, which, in turn, influences firm effectiveness (Qadorah and Hanim, 2018).

Research on board size primarily follows two theoretical perspectives. Agency theory suggests that larger boards enhance effectiveness by reducing agency costs associated with ineffective management, thereby improving monitoring (Kiel and Nicholson, 2003). Kyereboah-Coleman and Biekpe (2005) propose a positive link between larger boards and financial success. Larger boards may provide a pool of experienced decision-makers, making it challenging for a dominant CEO to exert undue influence, potentially enhancing governance, efficiency, and performance. Additionally, Dalton and Dalton (2005) note that larger boards offer guidance, counsel, networking, and resource access, which benefit the company.

However, critics of agency theory argue that larger boards could lead to inefficiency due to difficulties in coordinating operations, rendering them ineffective (Jensen, 1993). A board that is too large may become unwieldy and challenging to coordinate. Resource dependence proponents assert that larger boards ensure diverse expertise, promoting effective monitoring (Booth and Deli, 1996; Musteen et al., 2010). Yet, opinions vary based on organisational contexts; large boards may not be suitable for all situations (Cheng, 2008).

Siregar and Bachtiar (2010) established a positive, nonlinear relationship between board size and CSR disclosure levels. The effectiveness of monitoring is believed to decrease with larger board sizes. Similarly, Esa and Mohd Ghazali (2012) linked board size to CSR disclosure levels in Malaysian firms. However, research has yielded diverse results. Cheng and Courtenay (2006) found no link between board size and voluntary disclosure in Singapore Stock Exchange-listed companies. Bassett et al. (2007) and Donelly and Mulcahy (2008) discovered no significant positive association between board size and corporate disclosure. There is insufficient hard data to support the link between CSR events and corporate governance mechanisms in Nigeria. The available data mainly concentrates on the private sector. Chijoke-Mgbame (2020), Olayinka (2022), Bashiru et al. (2022), and Kumo (2023) conducted influential studies in Nigeria on different subjects. These studies yielded conflicting evidence regarding the influence of CSR and board size. However, there is still a scarcity of empirical research on the potential impact of board size on public sector CSR in Nigeria.

Given the conflicting findings, this study refrains from making predictions about the relationship between board size and transparency, as the optimal board size is ambiguous. Therefore, the total number of board members approximates the board size, leading to the following hypothesis:

H2a: Board size has a positive effect on the extent of CSR performance.

Board independence

The composition of the board and its level of independence are closely related, as independence plays a crucial role in enhancing board effectiveness. Board independence, as defined by Attia et al. (2022), refers to a composition in which the majority of directors are external, non-executive members selected by shareholders to represent their interests and make well-informed decisions. The inclusion of external directors brings a fresh perspective to the scrutiny of organisational behaviour (Jensen, 1993). Webb's (2004) study comparing socially responsible and non-socially responsible organisations revealed a higher proportion of independent directors in socially responsible firms. Independent directors are motivated to protect shareholders' interests and enhance the company's reputation. Previous research emphasises the significant role of independent directors in maintaining the corporate image and serving as a monitoring mechanism for effective management.

According to agency theory, independent non-executive directors have a crucial role in preventing unethical behaviour and reducing agency costs arising from moral hazard or adverse selection, addressing potential conflicts between management and stockholders' interests (Lim et al., 2007; Uwuigbe et al., 2014). Consistent with agency theory, resource dependence theory suggests that external directors bring valuable resources such as expertise, information, knowledge, and external networks to the board. This equips organisations to navigate the external environment, access relevant resources, and reduce environmental volatility (Karuntarat, 2013).

Forker (1992) contends that a higher proportion of independent directors on the board enhances financial oversight, thereby reducing the advantages of information concealment and bolstering financial control. Independent directors are expected to fulfil a monitoring role within the corporate governance framework, ensuring that decisions are aligned with shareholders' interests. However, the relationship between independent directors and CSR disclosure remains uncertain. Previous research has yielded mixed findings regarding the association between independent directors and voluntary disclosure. Some studies suggest a significant positive relationship, while others observe an inverse relationship (Cheng and Courtenay, 2006; Barako et al., 2006; Donnelly and Mulcany, 2008). The counterargument for a negative relationship posits that independent directors may serve as a cost-effective substitute for information disclosure. In contrast, the concept of stewardship introduces an alternative perspective. This theory posits that inside directors possess superior business understanding, critical knowledge, access to relevant information, and a commitment to safeguard shareholder value (Attia et al., 2022). On the other hand, external directors may lack information, work part-time, and not allocate sufficient time and effort to their organisational responsibilities (Donaldson and Davis, 1994). From this viewpoint, the presence of external directors may hinder corporate performance due to increased agency costs and expenses associated with their roles in the firm (Bala and Gugong, 2015).

Nevertheless, research findings on this variable are inconclusive. Studies have uncovered both positive and negative relationships between board independence and CSR initiatives. Donnelly and Mulcahy (2008), Cheng and Courtenay (2006), Gul and Leung (2004), and Buertey and Pae (2020), among others, have discovered significant positive associations between transparency levels and the number of non-executive directors. Conversely, Al-Akra et al. (2010), Basset et al. (2007), Ghazali and Weetman (2006), and others have observed no connection between the number of non-executive directors and disclosure practices. Although there are no available studies focusing on the public sector in Nigeria, several studies concentrating on the private sector do exist. Similarly, Umar et al. (2022), Nwude et al. (2021), and Khan et al. (2022) have all reported mixed results in their studies.

Despite these diverging findings, this study posits that a higher proportion of non-executive directors will have a beneficial impact on disclosure policies. This expectation is based on the emphasis placed by regulatory bodies on optimal governance practices. Consequently, the study anticipates that non-executive directors will effectively discharge their responsibilities, thereby bolstering CSR and disclosure standards. The ratio of non-executive directors to the total number of board members is employed to evaluate board independence. The hypothesis is as follows:

H2b: There is a significant relationship between board independence and CSR practices.

CEO Duality

The potential compromise of board independence brought about by the duality of roles between the Chief Executive Officer (CEO) and the chairperson of the board has the potential to diminish the effectiveness of an organisation (Abdullahi, 2011). Previous researchers and practitioners have given considerable attention to this aspect (Hambrick and Mason, 1984; Dalton and Kesner, 1985; Patton and Baker, 1987). CEO duality occurs when the CEO of an organisation simultaneously serves as the Chairperson of the Board, holding both positions concurrently (Rechner and Dalton, 1991; Giannarakis, 2014). While of significance, this variable has not been extensively investigated in relation to government-owned organisations.

There are two distinct lines of literature concerning CEO duality. The stewardship perspective argues in favour of a dual leadership structure. According to this viewpoint, CEO duality promotes unity of command and enhances the effectiveness of a firm (Donaldson and Davis, 1991; Hernandez, 2012). Stewardship theory posits that CEOs, driven by factors such as recognition, reputation, and achievement, act as responsible stewards, contributing to the success of the organisation. CEO duality facilitates clear authority and responsibility, which is deemed advantageous for the organisation. Supporters of the stewardship and resource reliance theories contend that CEO duality, or the amalgamation of CEO and board chair roles, is indispensable for the organisation's decision-making process. It enables the CEO to pursue strategic objectives with minimal board intervention, emphasising the importance of a strong leader in setting and executing strategic goals (Finkelstein and Hambrick, 1996).

Previous studies illustrate a significant, positive relationship between CEO duality and CSR performance. For instance, Elsayed (2007) and Chen et al. (2008) and Mubeen et al (2021) discovered a substantial impact of CEO duality on CSR performance, with variations observed across industries. While CEO duality is disapproved of in the legislation of some countries, it continues to be practiced in others. In the United States, regulations encourage the segregation of CEO and board chair roles due to concerns over governance associated with CEO duality (Chen et al., 2008). Nonetheless, some researchers argue that CEO duality may confer excessive decision-making power on an individual, rendering it unnecessary. The Cadbury Committee report (Cadbury, 1992) exemplifies this perspective, suggesting that combining these crucial roles in a single person may result in a concentration of power, which can yield both positive and negative consequences. These diverse perspectives have resulted in research aligned with the agency theory perspective. According to agency theory, the presence of a dual CEO and chairperson role undermines the effectiveness of a company's corporate governance mechanism. Mallette and Fowler (1992) were the first to document activities associated with entrenchment in relation to CEO duality, showcasing an increased likelihood of adopting defensive strategies, such as poison pills, to discourage hostile takeovers. Similarly, the Malaysian Code on Corporate Governance (MCCG, 2001), endorsed by the Cadbury Report's (1992) recommendations, advocates for the separation of CEO and Chairperson positions to establish a balance of power and authority, ensuring that decision-making authority is not unchecked. This separation aims to foster more independent and autonomous boards. Rahman and Haniffa (2005) further suggest that in cases where positions are combined, a strong independent component should be present on the board, and decisions should be made transparently and made available to the public.

On the contrary, certain studies have found no significant correlation between CEO duality and CSR performance. For instance, Said et al. (2009) found no connection between CEO duality and CSR performance in Malaysian companies. Similarly, Cheng and Courtenay (2006) demonstrated that duality has no relationship with CSR disclosure levels among companies listed on the Singapore Stock Exchange. However, it has been observed that Nigerian public organisations sometimes have CEOs assume the responsibilities of the board chairperson, particularly during transitions between board tenures. This suggests that CEO duality is a common practice in Nigerian state-owned companies. Therefore, this study expects to find less adherence to disclosure practices when the CEO also serves as the board chairperson. This variable is represented using a dummy variable, with a value of "one" indicating CEO duality and a value of "zero" indicating separate roles. This study proposes that companies with CEO duality are likely to exhibit lower levels of CSR disclosure.

H2c: CEO duality has a negative effect on the extent of CSR practices.

Board Diversity

Gender diversity on corporate boards can be considered a reflection of board diversity, as stated by Carter et al. (2003). Although the connection between gender composition and financial performance has been extensively studied, its direct impact on CSR disclosure is not as clearly understood. The presence of women on corporate boards contributes to the fulfilment of strategic functions (Cannella et al., 2008). In fact, Milberg et al. (2000) demonstrated that boards with female members outperformed all-male boards. The unique experiences of women may lead to a broader consideration of consumer expectations and more effective stakeholder management (Daily and Dalton, 2003; Zhang et al., 2013), ultimately enhancing CSR efforts.

Consequently, socially responsible businesses tend to have a higher representation of women on their boards compared to their non-socially responsible counterparts (Webb, 2004). According to Wang and Coffey (1992), the involvement of women and other minority directors is more likely to prioritise corporate social performance and contribute to philanthropic endeavours. Similarly, Williams (2003) found a positive correlation between the number of female board members and a firm's charitable donations to arts and cultural activities. Nevertheless, some argue that there is no inherent reason to believe that women are inherently more charitable than men. For example, Khan (2010) found no significant link between women's board involvement and CSR reporting by private commercial banks in Bangladesh.

Considering the diverse literature and the arguments presented above, this study proposes the following hypotheses:

H2d: The presence of women on the board of directors has a positive effect on the extent of CSR practices.

1. Chairperson's Tenure

The board of directors, commonly referred to as the 'Board,' plays a crucial role in influencing CSR policy (Kruger, 2009). Although extensive research has been conducted on different facets of board dynamics, the tenure of the board chairperson has received relatively limited attention. Drawing upon prior studies that highlight the potential advantages of longer tenures in various positions (Banerjee et al., 2020; Cheng et al., 2010), this study puts forth the following hypothesis:

H2e: The tenure of the board chairperson has a positive influence on the extent of CSR practices.

3.4.2 Chief Executive Officer (CEO) Profile

Chief Executive Officers (CEOs) possess a wide range of skills and competencies that have a significant impact on corporate strategies (Nawaz, 2020). The importance of managerial diversity in relation to corporate strategies and performance has been extensively studied and theorised.

To effectively fulfil their designated roles, organisations must implement monitoring mechanisms to ensure alignment with expectations (Buse et al., 2016). Therefore, the significance of examining CEO personal attributes is emphasized by Melis and Nawaz (2023).

Building upon previous research, the attributes of a CEO are rooted in the principles of the upper-echelons proposition. This framework suggests that the experiences, values, and personalities of corporate executives play a crucial role in shaping their decisions and responses to challenges within their organisations (Hambrick, 2007, p. 334). While initially designed for for-profit entities, Melis and Nawaz (2023) suggest that these insights may be applicable across various organisational contexts due to the rational basis of executives' decision-making.

Additionally, Hambrick and Mason (1984) contribute to this perspective by asserting that executives' choices are influenced by their ethos, traits, and experiences, implying that personal characteristics such as age and gender can impact their strategic decisions. Within this framework, Melis and Nawaz (2023) emphasise the exceptional role of CEOs within the cohort of executives. Their ability to make strategic decisions holds significant weight, particularly considering their symbolic role as organisational leaders. The actions they undertake have the potential to shape or undermine stakeholders' perceptions of their respective organisations.

While most studies focus on for-profit enterprises, a few concentrates on not-for-profit organisations, as evidenced by the works of Finley et al. (2021), Brown and Harris (2022), and Melis and Nawaz (2023). However, there is still a need to understand how these attributes manifest in the behaviours of public sector executives, with specific emphasis on the CEO role.

This study further explores the characteristics of CEOs, including their educational background, age, tenure, academic degrees, field of study, and alma mater. This investigation aligns with previous studies that adopted the upper echelon theory (Melis and Nawaz, 2023; Bromiley and Rau, 2016), scrutinising their interconnectedness with the CSR practices of the public sector. The study aims to explore the overall hypothesis that there is no significant relationship between CEO attributes and CSR practices.

1. **CEO age**

Age significantly influences an individual's life experience, attitude towards change, and approach to risk (Melis and Nawaz, 2023). Within the upper-echelon proposition, CEO age is considered vital to organisational dynamics (Hambrick and Mason, 1984).

Scholars have explored the potential impact of CEO age on business success, suggesting that older CEOs may have advantages due to their extensive corporate experience (Ali et al., 2022). Older CEOs are perceived to possess heightened life experience, contributing to their increased awareness of the institutional environment, conservative attitudes, and greater risk aversion. These attributes may lead them to uphold the status quo (Hambrick and Mason, 1984).

While Davis et al. (1997) have not established a direct link between CEO age and business success, Khan et al. (2021) discover a positive relationship between CEO age and firm performance in the context of Chinese-listed enterprises. They find that firms led by older CEOs tend to outperform those with younger counterparts. Despite Bertrand and Schoar's (2003) suggestion that senior executives may prefer traditional approaches that influence business performance, CEO age remains a significant determinant of a firm's financial performance.

Bertrand and Schoar (2003) emphasise that younger CEOs often exhibit heightened motivation and dedication to achieving personal and corporate advancements. Similarly, Melis and Nawaz (2023) propose that younger CEOs are inclined to drive strategic changes and entrepreneurial initiatives that shape organisational performance. Conversely, Belenzon et al. (2019) argue that older CEOs are frequently risk-averse and resistant to change, especially if it disrupts established routines. Their approach involves judicious evaluation of initiatives, with resource allocation favouring foreseeable outcomes.

In Nigeria's public sector, older CEOs are more likely to possess a deeper understanding of Nigerian society, its unique features, and stakeholders due to their accumulated life experiences (Adeoye, 2008; Daramola et al., 2019). However, it is important to recognise that these experienced CEOs might also lean towards maintaining the status quo, a characteristic linked to generational traits and possibly not aligning with contemporary expectations (Hambrick and Mason, 1984).

In light of these findings, the study proposes the following hypothesis:

H3a: CEO age significantly influences CSR performance.

2. **CEO Tenure**

CEO tenure, defined as the number of years an individual has served as CEO, has been associated with various organisational behaviours. CEOs with longer tenures often demonstrate reduced interest in tasks and adaptability in acquiring new job-related knowledge (Belenzon et al., 2019). Consequently, these CEOs may encounter difficulties in adjusting organisational strategies in response to external factors (Miller, 1991). As CEOs accumulate tenure, they acquire power that can be used to resist structural and strategic changes that may undermine their reputation or expertise (Staw et al., 1981).

CEO tenure, often viewed as an indicator of CEO credibility (Walls and Berrone, 2017), has significant implications for organisational operations (Chen et al., 2019). CEOs with longer tenures are more likely to emphasise their early strong performance in order to reap the benefits of their accomplishments later on (Pan et al., 2016; Chen et al., 2019). However, Nawaz (2021) argues that CEOs with longer tenures may withhold knowledge for personal gain, which may deviate from best practices or, as referred to by Luo et aI. (2013), negatively impact performance.

In light of these conflicting findings, this study posits that CEOs with longer tenures are more inclined to adhere to best practices, leading to smoother operational systems. This implies the need for clear disclosure mechanisms and robust CSR practices. Consequently, the following hypothesis is proposed:

H3b: CEO tenure has a positive correlation with CSR practices.

3. CEO Education

CEO education has a significant impact on their skills and abilities in several interconnected ways. Firstly, education plays a crucial role in fostering knowledge and developing an understanding of management and business perspectives. Secondly, higher levels of education are indicative of a greater capacity for comprehending complex tasks and a higher level of perseverance in tackling them. Lastly, educational networks provide valuable resources for problem-solving. According to Becker's human capital theory (1964), enhancing an individual's knowledge and experience can positively influence an organisation's productivity. Furthermore, education has been found to enhance cognitive abilities and decision-making competencies (Bantel and Jackson, 1989).

The upper-echelon theory, proposed by Hambrick and Mason (1984), suggests that higher education contributes to CEOs' knowledge and intellectual capabilities. CEOs with a business background, such as holding an MBA (Master of Business Administration) degree, tend to outperform those with non-business degrees (Nawaz, 2021). Particularly noteworthy is that MBA-educated CEOs leverage their extensive social networks, cultivated during their MBA programmes, to enhance their performance. Additionally, research has shown that CEOs with a background in finance outperform those without such education (Bertrand and Schoar, 2003).

The educational background of MBA-educated CEOs is associated with their ability to handle the complexities of innovative yet risky business models (Loe et al., 2000; Bhagat et al., 2010; King et al., 2016). However, concerns have been raised regarding self-serving behaviour among CEOs with an MBA education (Miller and Xu, 2016).

Based on these insights, this study posits that CEOs with higher educational qualifications, particularly in business-related disciplines from reputable institutions, are more likely to outperform their peers. Consequently, the following research hypotheses are proposed:

H3c: There is a significant link between CEO educational qualifications and CSR practices.
H3d: There is a significant link between the CEO's field of study and CSR practices.
H3e: There is a significant link between the school's CEOs attended and their CSR efforts.

3.4.3 Control Variables: Organisation-Specific Characteristics

As organisations accumulate knowledge and experience, they develop distinct characteristics. Previous research has used organisation-specific traits as control variables to account for internal factors. This approach is in line with studies conducted by Haniifa and Hudaib (2006), Basset et al. (2007), Kent and Stewart (2008), and others. These control variables include parameters such as revenue, income, total assets, total liabilities, employee count, firm age, and number of subsidiaries. The variables are discussed in detail below:

1. **Organisation Size**

The literature in various business domains has emphasised the relationship between organisational size and corporate performance (Abdullahi, 2011). Generally, the size of a firm indicates its visibility (Brammer and Pavelin, 2004; Brammer and Millington, 2006). Larger firms face increased scrutiny from multiple stakeholders, which necessitates greater information disclosure to legitimise their corporate activities (Cowen et al., 1987). Notably, larger organisations have more financial resources than smaller ones, leading to reduced disclosure costs due to economies of scale (Jennifer et al., 2007).

Various measures have been used to assess organisational size. For example, Tagesson et al. (2009) used employee count, Jennifer et al. (2007) used market value of equity, Adams et al. (1998) and Tagesson et al. (2009) considered turnover, and Reverte (2009) used market capitalisation. Similarly, Haniffa and Cooke (2005), Khan (2010), and Rahman et al. (2011) employed total asset value.

Numerous empirical studies conducted in different countries consistently show a strong correlation between the size of a corporation and the level of corporate social responsibility (CSR) disclosure (Haniffa and Cooke, 2005; Tagesson et al., 2009; Adams et al., 1998; Khan, 2010; Reverte, 2009; Rahman et al., 2011). Larger companies are generally better equipped to handle stakeholder pressures (Meznar and Nigh, 1995).

On the other hand, Owusu-Ansah (1998) suggests that larger companies are more inclined than smaller ones to share extensive information or comply with statutory reporting due to several reasons. Firstly, larger entities benefit from economies of scale, resulting in lower preparation costs and reduced compliance expenses. Secondly, smaller companies disclosing more information than their larger counterparts may face higher proprietary costs. Thirdly, larger companies, especially those seeking external financing, require greater transparency to increase investor confidence and facilitate more accessible and cost-effective funding. Moreover, larger organisations are more visible and are subject to significant political costs (Watts and Zimmerman, 1986).

Several studies highlight a strong correlation between size and performance (Abdullah, 2011). Cooke (1991, p. 176) acknowledges that there are various ways to measure organisational size and that there is no compelling theoretical rationale to favour one approach over another. Therefore, this study will adopt consistent measures of organisational size, considering variables such as total assets, total liabilities, revenue, income, employee count, and the number of subsidiaries. It is expected that there will be a close connection between the level of CSR performance and the size of the organisation in this study.

2. Firm Age

Older organisations are more likely to disclose significant information compared to younger ones, and there are three primary reasons for this (Owusu-Ansah, 1998). Firstly, younger companies may face a competitive disadvantage by revealing sensitive details, such as research and capital expenditure, which could potentially harm their market position. Secondly, the costs and complexities of gathering and distributing information are typically more challenging for newer companies compared to their more established counterparts. Lastly, younger companies may lack a substantial track record, making it difficult to rely on a proven history for public disclosure (Owusu-Ansah, 1998).

Akhtaruddin (2005) argues that older firms share more information to enhance their market reputation. However, Haniffa and Cooke (2002) suggest that newly listed firms, perceived as riskier than well-established ones, may disclose more information to instil investor confidence. For example, Al-Shammari et al. (2008) and others have found a positive relationship between the extent of disclosure and corporate longevity, whereas Haniffa and Cooke (2002) found none.

This study analyses companies based on their availability in the annual report and on the company website, assuming that older firms exhibit enhanced CSR performance due to their exposure to diverse regulations and sustained commitment to the business.

This chapter discusses the hypotheses formulated to address the research questions. The hypotheses are based on theoretical frameworks, prior research findings, and pertinent Nigerian contextual factors. The independent variables include ownership structure and corporate governance attributes such as company profile, board size, board independence, board diversity, CEO duality, and CEO profile, while the controlled variables include organisational characteristics such as firm size and age. A table providing a summarised overview of measurement variables and their predicted direction as hypothesised in this study is provided in Appendix 3.

3.5 Chapter Summary

This chapter explored the theoretical foundations and research hypotheses that guide this study, providing an understanding of CSR dynamics. It incorporates theoretical perspectives and empirical insights to achieve this goal. The chapter explains the concept of CSR in the public sector, focusing on the evolving role of governments and their collaboration with international organisations to promote responsible corporate behaviour. It emphasises the shift towards a stakeholder-oriented approach that considers the interests of various stakeholders, including governments, in CSR initiatives. Additionally, the chapter examines other theoretical perspectives such as agency theory, legitimacy theory, instrumental theory, institutional theory, social contract theory, and Islamic CSR. These perspectives contribute to an understanding of CSR dynamics in the public sector context.

Furthermore, the chapter investigates the relationship between corporate governance and CSR, highlighting their interdependence and the role of governance mechanisms in promoting accountability, transparency, and ethical behaviour in public organisations. It emphasises the importance of effective governance practices in enhancing organisational performance and building stakeholder trust. Moreover, the chapter explores the attributes of CEOs and their impact on CSR practices, recognising the vital role of leadership in driving CSR initiatives and shaping organisational culture. It analyses CEO characteristics such as age, tenure, education, and qualifications, underscoring their influence on the implementation of CSR strategies.

In summary, Chapter Three provides a theoretical foundation for the study, offering insights into the nature of CSR in the public sector. By elucidating various theoretical perspectives and research hypotheses, it lays the groundwork for empirical analysis and investigation, facilitating an examination of CSR practices and their implications for organisational behaviour and societal relationships in Nigeria's public sector.

Chapter Four: Research Methodology

4.1. Introduction

The research process consists of several stages, including topic selection, conducting a literature review to identify research gaps, formulating research questions, devising research procedures, and creating research instruments for data collection and analysis. The order of these phases may vary depending on the research topic.

Methodology guides the techniques used to investigate what is knowable. It provides insights into data collection, sources of data, timing of data acquisition, and methods used for data collection and analysis (Creswell, 2014).

This chapter examines the research methodology and explores the rationale behind the chosen research strategies. It explains how the study's aims and objectives will be achieved and how the research questions will be addressed. The chapter also discusses the research method itself, including the process of conducting the research (Moll et al., 2006; Ali, 2010). It details the approach to data collection, analysis, and presentation.

The chapter consists of seven sections. After the introduction, the methodology section is presented. It provides an account of the study design, philosophical assumptions, research approach, chosen strategy, sampling procedures, and methods employed for data collection and analysis, following the research onion framework proposed by Saunders et al. (2019).

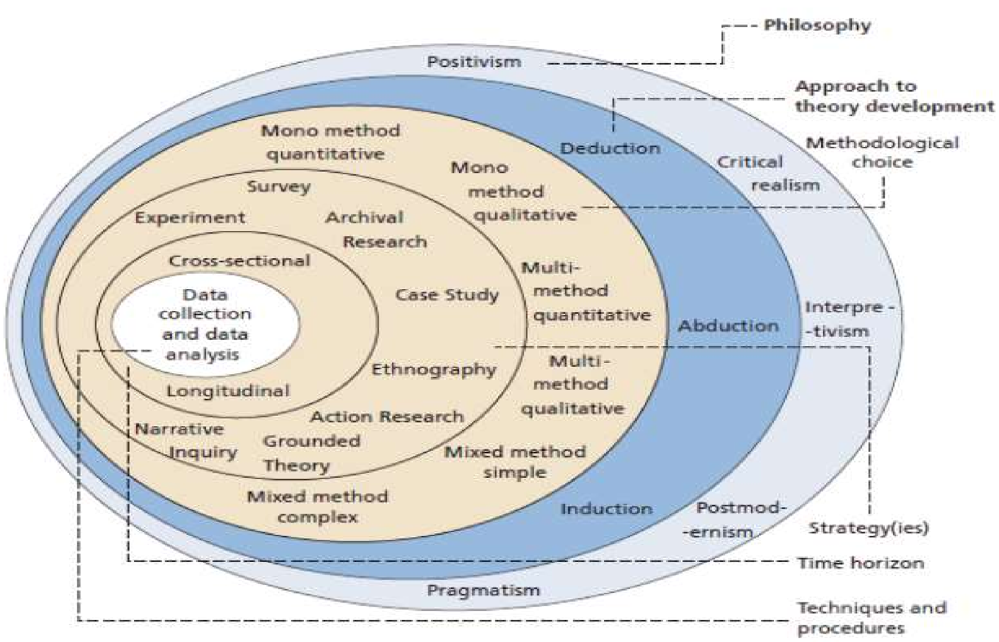
The research technique section describes how data will be collected and analysed. This includes the selection of samples, the data collection checklist, the reliability and validity of the test instrument, and content analysis.

Additionally, this section outlines procedures for conducting surveys and interviews. It covers the selection of respondents and interviewees, types of interviews used, methods of data analysis, ethical considerations, and the importance of ensuring the validity and reliability of the survey questionnaire and interview questions. It also includes other relevant aspects.

4.2 Research Methodology

Saunders et al. (2016) describe research as a systematic process for acquiring knowledge. Meanwhile, Collis and Hussey (2009) state that research is a fundamental mindset for the entire study. Methodology focuses on the rationale behind the procedures used in conducting a study. Research methodology involves various approaches that investigators adopt to collect and analyse data (Easterby-Smith et al., 2021). It also provides researchers with guidelines on the purpose, location, timing, and methods of data collection and analysis (Howell, 2013; Creswell, 2014). Similarly, Saunders et al. (2016) suggest that methodology is the framework for carrying out research. They further explain that the research process is structured like an onion, with multiple layers that are consistently applied in the research work.

Figure 4.1: Research Onion



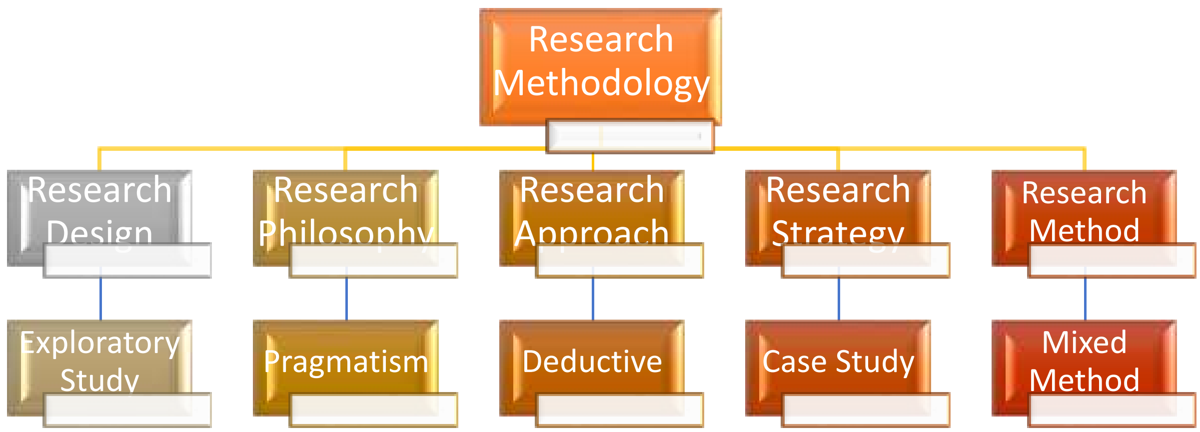
Source: Saunders et al., 2019

The layers of the onion provide a detailed representation of the different phases of a research cycle, demonstrating the progression of an exploration technique. Bryman (2012) emphasises its versatility, as it can be applied to various types of research in different contexts.

Research methodology is crucial in any research project (Al-Zefeiti and Mohamad, 2015), making it an essential component of this study. Scholars such as Goulding (2002) suggest that a researcher's personal convictions, beliefs, and interests should guide their choice of a research procedure. Additionally, Creswell (2003) emphasises that the selection of a specific research method depends primarily on the research questions being asked, highlighting that there is no universally applicable approach to conducting research. Furthermore, Buchanan and Bryan (2007) assert that key considerations in selecting a research procedure include the research aim, epistemological considerations, the researcher's own practice, and previous studies conducted in the field.

Considering the epistemological stance, research questions, and insights from previous research, this study will employ the following methods: a multiple-case study with a mixed-method approach based on the pragmatic paradigm. This approach recognises the need for practical, context-specific solutions and acknowledges that the research questions may require a combination of qualitative and quantitative data. By incorporating triangulation, the study aims to enhance the validity and reliability of the data before engaging in a discussion of the findings.

Figure 4.2: Research Methodology



Source: Author

A case study is an effective technique for this study because its main objective is to gain insight into CSR activities in Nigerian public sector organisations. Specific research methodologies, such as case studies, are chosen to effectively address particular research issues (Dinwoodie and Xu, 2008). A case study involves a thorough examination of a topic or phenomenon within its current environment or context (Saunders et al., 2019). Additionally, case studies help in understanding the relationship between a phenomenon and its setting (Zubairu, 2019).

4.3 Research Philosophy

Research philosophy refers to a viewpoint or belief about how data should be collected, processed, and interpreted (Al-Zefeiti and Mohamad, 2015). According to Saunders et al. (2016), research philosophy involves assumptions about the development of knowledge and its nature. Howell's (2013) distinction between reality and knowledge reveals that reality can exist outside or within the mind's construct, while knowledge involves comprehending and interpreting facts from evidence. This implies that research is essential in discovering new knowledge in any field and influences what is considered knowledge in each research segment.

Understanding different philosophical research viewpoints is crucial for several reasons. First, it helps researchers determine the research design, methods, and overall strategy for a study, including the type and source of data to be collected. Second, understanding research philosophy facilitates the evaluation of methodologies and approaches, ensuring the most suitable one is chosen for the study (Easterby-Smith et al., 2021). Therefore, research philosophy can significantly impact the quality of research.

In any research project, researchers' fundamental philosophical ideas about reality and truth play a crucial role, which is encapsulated within the concept of a research paradigm. A research paradigm represents a philosophical perspective that encompasses how we understand the world, the nature of reality, and the methods we use to gain knowledge (Maxwell, 2005). Epistemology, ontology, and axiology are key dimensions that define these philosophical perspectives (Neuman, 2000; Al-Zefeiti and Mohamad, 2015; Shan, 2021).

Additionally, Blaikie (2007) emphasises that research philosophy can be understood by examining its ontological and epistemological aspects. Each philosophical perspective encompasses specific elements, including positivism, realism, interpretivism, and pragmatic philosophies, which shape our understanding of the research subject matter. Epistemology focuses on understanding the nature of human knowledge and the methods by which we can apprehend reality. Dawadi et al. (2021) acknowledge that researchers have the flexibility to employ diverse methodologies and techniques to uncover truth and knowledge based on their specific research goals.

The choice of research paradigm and philosophical elements has profound implications for the overall research approach and methodology. Researchers must carefully consider their underlying philosophical assumptions to ensure their chosen methods align with their research aims and objectives. By adopting a suitable research paradigm, researchers establish a solid foundation for their study, enabling them to explore the research subject matter coherently and exhaustively.

According to Lincoln and Guba (2000) and Howell (2013), the two most popular philosophical viewpoints are "positivism" and "phenomenology," which can be divided into "objective" and "subjective," "quantitative" and "qualitative," and "natural science" and "social science," respectively. "Positivist" and "phenomenological" approaches, on the other hand, reflect fundamentally distinct ways of understanding the world and conducting research.

Dawadi et al. (2021) highlight the presence of multiple study paradigms, some complementary and others contradictory. Positivism, extensively studied according to Bryman (2012), is among the prominent paradigms. It asserts that knowledge is only accepted when grounded in sensory verification. Positivism adopts an objective approach to inquiry, emphasising the quantitative collection of methodically verifiable facts. Positivists contrast scientific and normative perspectives, asserting that sensory-based scientific statements hold legitimacy while normative claims cannot be substantiated empirically. In quantitative research, positivism serves as a guiding principle, employing quantitative instruments to derive objective conclusions. Previously, the positivistic approach predominantly drove research, utilising quantitative study designs.

On the other hand, post-positivism, as described by Taylor and Medina (2011), represents a milder form of positivism that adheres to similar principles but allows for greater interaction between researchers and participants. While positivism emphasises research objectivity, post-positivism acknowledges the role of subjectivity. Consequently, post-positivism encompasses both quantitative methods, such as surveys, and qualitative methodologies, including interviews and participant observation.

Another paradigm, interpretivism, possesses a distinct epistemology from positivism and acknowledges the existence of multiple realities. Adherents of interpretivism critique the application of the scientific (positivist) approach to research. Within this paradigm, social scientists recognise the subjective meaning inherent in social actions. Therefore, interpretivism focuses on perceiving and further analysing social processes. Qualitative researchers commonly adopt interpretivism, utilising instruments like interviews, focus groups, and participant observation to comprehend and explain preliminary findings.

The constructivism paradigm diverges from both positivism and interpretivism by positing that reality emerges through human engagement. It asserts that continuous knowledge construction occurs when individuals interact with reality, thus viewing knowledge as socially constructed. Rejecting the notion of a singular process for generating knowledge, constructivism emphasises approaching knowledge from diverse angles. Similarly, the critical paradigm approaches knowledge critically, particularly focusing on power disparities in societal structures (Dawadi, 2021). It advocates for scientific research with the purpose of initiating social transformation and addressing "gross power imbalances" in society (Taylor and Medina, 2011). Accordingly, the researcher assumes the role of an advocate and change agent, working towards a more equitable, fair, and sustainable society within this paradigm.

In summary, the two fundamental paradigms, positivism, and post-positivism, have traditionally been viewed as contradictory. Positivism aligns with quantitative methods, while post-positivism aligns with qualitative research. However, the development of qualitative research stemmed from the recognition that quantitative research alone could not address all research inquiries. Situations arise where a single perspective cannot fully capture the entire picture, allowing for the existence of "multiple realities." In response, pragmatism emerged as a philosophical element that aims to combine objectivism and subjectivism, facts and values, rigorous information, and diverse experiences. The pragmatist perspective suggests that researchers should adopt the philosophical and methodological approaches that best address their research questions.

Pragmatism is an inclusive paradigm, as stated by Creswell (2007) and Creswell and Clark (2011), challenging the forced choice between positivism and interpretivism. Nature is regarded as both unitary and diverse within pragmatism, accommodating a variety of methodologies. While this study primarily focuses on the philosophy of pragmatism, it acknowledges the existence of other research philosophies. The subsequent section focuses on pragmatism, while Table 4.1 provides an overview of different research philosophies in terms of ontology, epistemology, and methodology.

Table 4.1: Inquiry Paradigm

Item	positivism	Post-positivism	Critical theory	Constructivist and Participatory
ONTOLOGY The manifestation of reality. What is there to know about reality?	Reality can be fully comprehended; it exists and can be understood (naive realism)	Reality exists, but humanity cannot fully comprehend it (critical realism)	Reality shaped by history and observed values (Historical Realism)	Reality locally built based on experiences, shared, and co-created (participatory)
EPISTEMOLOGY The connection between the researcher and what can be researched.	Researchers and research problems are distinct; scientific procedures minimise bias	researcher and research problem are related; acknowledges historical values' impact	investigator detachment abandoned; subjectivity in results	Researchers and the universe collaborate for paradigm discoveries (participatory)
METHODOLOGY How does the investigator go about discovering what he or she thinks can be found?	quantitative, hypothesis-based; controls confounding factors	falsification of hypotheses sought; both quantitative and qualitative approaches	Conversation with the subject required; structures can change; influenced by actions	individual constructs used for consensus; methodologies like participatory research

Source**:** Lincoln and Guba, 2000; Neuman, 2000; Howell, 2013; Alawady, 2018

4.3.1 Philosophy of Pragmatism

Prominent scholars, such as Tashakkori and Teddlie (1998), Rallis and Rossman (2003), and Shan (2021), argue that pragmatism is the most suitable paradigm for mixed-methods research. They emphasise that pragmatism prioritises the research question over the method or underlying paradigm. This aligns with the assertion made by Saunders et al. (2019) that pragmatism and critical realism are the most appropriate philosophical stances for a mixed-methods design.

Pragmatism draws from American pragmatism and the contributions of John Dewey, Charles Saunders Peirce, and Richard Rorty, as explained by Feilzer (2010) and Tebes (2012). It suggests that knowledge is constructed through interactions between individuals and their environment, focusing on the role of theories in the inquiry process (Johnson and Onwuegbuzie, 2004; Johnson and Grey, 2010).

According to Saunders (2009), pragmatism is a distinct research philosophy with its own ontology, epistemology, and methodology. It adopts an external reality ontology to address research issues. Epistemologically, pragmatism acknowledges that both observable phenomena and subjective meaning can contribute to acceptable knowledge, depending on the study issue. Methodologically, pragmatism employs mixed or multiple-method designs, encompassing both qualitative and quantitative methodologies.

The selection of a research philosophy in pragmatism is primarily guided by the research question, as it allows for the integration of interpretivist and positivist approaches (Saunders et al., 2009). Pragmatism offers a realistic and practical framework that facilitates the scrutiny of complex phenomena, which may be challenging to comprehend using solely qualitative or quantitative methods (Venkatesh et al., 2013). In line with this, this research adopts a pragmatic approach, as it is best suited to address the research questions and enables the investigation of evidence from multiple sources through empirical inquiry (Creswell and Clark, 2011).

Tashakkori and Teddlie (1998, p. 24) emphasise that the choice between qualitative or quantitative methods, or a combination of both, depends on the nature of the study question. The pragmatic perspective promotes the acceptance of integrating quantitative and qualitative methodologies instead of proposing a normative thesis (Saunders et al., 2019). Johnson and Onwuegbuzie (2004) describe pragmatism as an appealing philosophical companion for mixed-methods research. Pragmatism is known for its ability to collect trustworthy, reliable, and relevant data that can effectively address the research topic (Saunders et al., 2019).

The pragmatic method employs abduction reasoning, which combines both induction and deduction, allowing for the integration of qualitative and quantitative research methods within a single study (Maxcy, 2003) It is important to note that while the quantitative method primarily relies on deduction and the qualitative method relies on induction, the pragmatic approach employs both to arrive at the best possible answer to the research question.

4.4 Research Approach

According to Saunders et al. (2019), research is guided by three primary approaches: deductive, inductive, and abductive. Jill and Roger (2009) describe the deductive approach as one that begins with the design of conceptual and theoretical frameworks. This is followed by an examination of empirical observations, which leads to the deduction of inferences from specific cases to a general understanding. This approach is often associated with quantitative research strategies that start with a literature review and are followed by hypothesis testing or empirical observations.

In contrast, Maxwell (2012) explains that the inductive research approach involves identifying patterns within a dataset to draw conclusions and formulate propositions. Similarly, Jill and Roger (2009) indicate that the inductive research approach formulates theoretical structures based on observations of empirical reality with inferences induced from the general Kaushik and Walsh (2019) differentiate between inductive and deductive approaches, highlighting that deductive approaches focus on using theories to test collected data based on literature, while inductive approaches involve the development of theories based on processed data. Other scholars, such as Creswell and Clark (2011), have also distinguished between inductive and deductive approaches. Creswell and Clark (2011) describe the deductive researcher as working "from the top down," starting with a theory, hypotheses, and facts to support or refute the theory. In contrast, they characterise the inductive researcher as someone who works "bottom-up," utilising participants' perspectives to develop overarching themes and generate a theory that interconnects these themes.

Trochim (2006) further differentiates between induction and deduction, suggesting that arguments based on experience or observation are best presented inductively, while arguments grounded in laws, rules, or widely accepted principles are best expressed deductively.

This study adopts a deductive approach for several reasons. Firstly, it permits hypothesis testing and theory confirmation, as it can test hypotheses derived from existing theories or prior empirical research. This leads to systematic testing and confirmation of these hypotheses through data collection and analysis, thereby enhancing the rigour and validity of the research findings (Saunders et al., 2019).

Secondly, the deductive approach facilitates generalisability and replication. It aims to draw general conclusions by applying theoretical frameworks to specific observations, allowing researchers to make predictions and generalise their findings to a broader population or context. This contributes to the accumulation of knowledge in a particular field and allows for replication and further validation of research findings (Creswell, 2013).

Furthermore, the deductive approach provides a structured and systematic research process by clearly defining variables, operationalising concepts, and employing standardised measurement tools. This ensures rigour, reliability, and objectivity in the research, thereby enhancing the validity of the conclusions drawn (Creswell, 2013; Neuman, 2014). These factors contribute to the robustness and credibility of the research findings, making the deductive approach a suitable choice for this study (Creswell, 2013; Neuman, 2014; Saunders et al., 2019).

4.5 Research Strategy

In accordance with Johnson et al. (2008), a research strategy signifies the direction and extent pursued to achieve a specific objective. Similarly, Sekaran and Bougie (2016) expound on the research strategy as a chosen methodology to realise research objectives and address questions. They further argue that the rationale behind selecting a research strategy hinges on research goals, questions, data accessibility, and other constraints. Within the field of social sciences, researchers frequently embrace diverse research strategies, encompassing experiments, surveys, case studies, ethnography, grounded theory, action research, and phenomenology (Johannsson and Perjons, 2014).

For the purposes of this study, the chosen research strategy is the case study approach, which involves in-depth inquiry of an object or phenomenon within its current real-world context (Yin, 2014; Saunders et al., 2016). Dinwooiddie and Xu (2008) suggest that case studies are adopted to offer the most effective avenue for investigating specific research questions. However, as noted by Sekaran and Bougie (2016), case studies specifically concentrate on collecting information about a particular business unit or entity, a distinct item, event, or operation. The term "case" in case studies refers to the individual, community, organisation, incident, or situation captivating the researcher's attention.

Specifically, this study adopts a multiple-case study design, which permits the investigation of phenomena using a replication strategy (Zach, 2006). This approach stands in contrast to the single-case study design, which tends to restrict the depth of exploration. Yin (2003) emphasises that the multiple case study design is independent of the sampling rationale employed in the research, rendering conventional models of sample size irrelevant. Multiple case studies foster a rich interaction between the subject under scrutiny and its contextual environment (Zubairu, 2019), yielding rigorous research and generalisable findings. The sample size is determined by the number of cases necessary to draw a logical conclusion.

The essence of a case study lies in analysing real-life situations to acquire an in-depth understanding of a problem. To attain this insight, case studies incorporate both quantitative and qualitative research, often leveraging a mixed-methods approach (Saunders et al., 2016). By embracing a mixed-methods approach, researchers achieve a holistic comprehension of the phenomenon being investigated.

In summation, this study is underpinned by a case study strategy, or more specifically, a multiple case study design. This approach involves a deep investigation of a subject or phenomenon within its authentic real-world setting. The utilisation of multiple case studies ensures a robust interaction between the subject of inquiry and its contextual surroundings, resulting in thorough research and findings that can be generalised with significant impact.

4.6 Research Design

Creswell (2003) explains that research design connects philosophical assumptions with research methods. Yin (2003, p. 19) describes research design as an "action plan for getting from here to there," with "here" representing the initial questions and "there" representing the conclusive answers. Churchill (1991) emphasises the role of research design in guiding data collection and processing.

Saunders et al. (2009) classify research designs into three main types: exploratory, descriptive, and explanatory studies. This study aligns with an exploratory research design (Eneh and Eneh, 2015; Anyakudu, 2016). Exploratory studies are driven by research questions and methods (Maon et al., 2009; Reast et al., 2010), providing a valuable approach for posing questions and gaining insights into complex issues (Saunders et al., 2019).

Exploratory studies are particularly useful when researchers aim to study deeply into a phenomenon with limited existing knowledge. The purpose of these studies is to generate ideas and insights that can be further investigated through other research methods. As a result, exploratory studies often include a preliminary investigation to identify key variables and relationships that require further exploration.

Various research methods, such as case studies, focus groups, and interviews, are employed in exploratory studies to collect data. These methods are flexible and allow for a wide-ranging study of different aspects of a phenomenon. It is important to note that exploratory studies use a qualitative approach to data analysis, enabling a thorough scrutiny of the data.

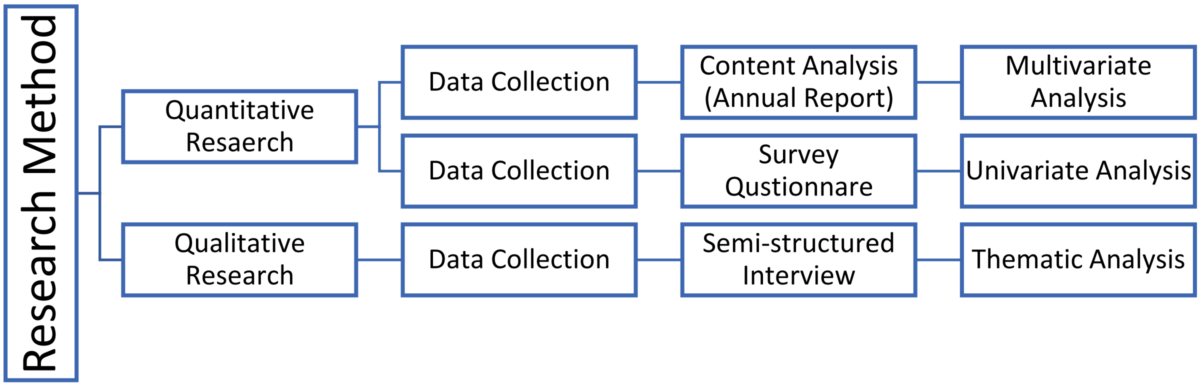
In conclusion, research design connects philosophical assumptions to research methods and provides guidance for data collection and processing. Exploratory research design is particularly valuable for gaining insights into phenomena with limited prior knowledge. Through flexible research methods and qualitative data analysis, exploratory studies facilitate an understanding of complex subjects.

4.7 Research Method

Research methods have always been the foundation of knowledge discovery. The research method is defined by the approach and process used to collect and analyse data (Saunders et al., 2019). There is a wide range of research methods that encompass various approaches to data collection and analysis (Howell, 2013; Wilson, 2014). These methods can be categorised into primary and secondary data, as well as qualitative and quantitative data (Howell, 2013). Primary data refers to methods such as interviews, surveys, and observations that are specifically tailored to research objectives. On the other hand, secondary data refers to existing information that is made available to the public (Wilson, 2014). Additionally, Molina-Azorín and Cameron (2015) highlight that in the field of business research, there are qualitative, quantitative, and emerging mixed methods (Molina-Azorín and Cameron, 2015).

In the field of quantitative research, a positivist approach is commonly used to achieve objectivity by seeking participant opinions. On the other hand, qualitative research, as defined by Jill and Roger (2009), involves conducting studies that gather qualitative data and subject them to interpretive analysis. One significant advantage of this mixed method is its ability to overcome the limitations of each individual method. According to Saunders et al. (2019), mixed-methods research is a subset of the broader multiple-methods approach, which combines quantitative and qualitative techniques for data collection and analysis in a single research study. This approach, rooted in philosophical assumptions, seamlessly integrates both direct data gathering and analysis, allowing for robust research using both quantitative and qualitative methodologies (Molina-Azorin et al., 2017).

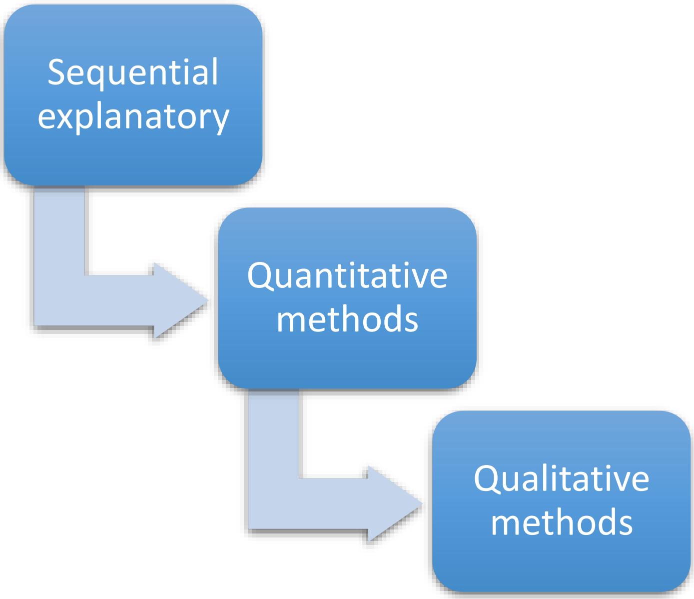
Figure 4.3: Research Method



Source: Author

Considering the complexity of the research questions, this study has opted for a mixed-methods approach. This approach acknowledges that neither quantitative nor qualitative data alone can adequately address the inquiries at hand (Sekaran and Bougie, 2016). By integrating qualitative and quantitative data, the mixed approach enables the study to address questions that neither method could address separately. Furthermore, by merging these two perspectives, the study benefits from diverse viewpoints, which enhances the validity of its findings and expands its generalizability (Saunders et al., 2019). There are various types of mixed-methods research that blend quantitative and qualitative research (Saunders et al., 2019). These approaches vary from simple, concurrent applications to more complex, sequential designs. In this study, the researcher chose to employ the sequential explanatory research design, where quantitative data collection and analysis precede the qualitative phase (Subedi, 2016).

Figure 4.4: Mixed Method Research Design



Source: Author

During the data collection phase, the quality of a case study design depends on three key factors: triangulation, the establishment of a holistic case study database, and the creation of a coherent chain of evidence (Yin, 2003). Triangulation is a technique used in case studies to enhance construct validity by incorporating diverse quantitative and qualitative data sources (Yin, 2003). The selection of relevant sources is guided by the specific problem and research questions being investigated (Cooper and Morgan, 2008).

Triangulation, as explained by Scandura and Williams (2000), involves using different empirical methods to counteract bias and improve validity. It entails utilising various data sources, involving multiple participants, and employing different data collection approaches (such as participant observation and focus groups) to obtain multiple perspectives on a single topic, thus achieving a comprehensive understanding. Triangulation is a tool for assessing the validity of data (Patton, 2002; Creswell, 2003).

In the context of this research, triangulation serves as a safeguard against potential errors that may arise from relying solely on one principal investigator. By utilising a variety of methods and techniques, it strengthens the integrity of the research. As outlined by Silverman (2006), this methodology involves starting the research with one approach and enriching it with another to uncover deeper insights. Guided by Dewey's pragmatic philosophy (1950), this study employs a systematic combination of methodologies throughout.

Research Phases:

- **Phase One:** This stage begins with a thorough review of a wide range of literature sources, including books and reports, to establish a strong foundation. The literature review enhances understanding of the subject matter. Additionally, analysing reports from various Nigerian public sector organisations provides insights into their CSR practices.
- **Phase Two:** Subsequently, the study involves quantitative exploration by distributing structured surveys, analysing annual reports, and using questionnaires among selected Nigerian public sector entities. Following Creswell's framework (2014), this quantitative approach aims to quantify the extent of CSR practices identified in Phase One.
- **Phase Three:** The final stage involves conducting qualitative interviews with senior figures in Nigerian public sector organisations. Guided by Patton's qualitative research principles (2015), these interviews provide nuanced insights that complement the quantitative survey results, enriching the overall analysis.

The triangulation methodology used in this study ensures robust and reliable findings. By integrating diverse research methods, a holistic understanding of the subject matter is achieved. This combination of methodologies, within the unique context of the Nigerian public sector, allows for the formulation of informed and relevant recommendations.

4.8 The Population and Sample Selection

In the field of research, the participants who contribute information collectively make up the population. According to Sekaran and Bougie (2016), the term "population" refers to the entire group of people, events, or objects of interest that the researcher intends to explore. Scholars also agree that this term includes the community of individuals, behaviours, or objects under investigation that influence the research's final outcomes.

Zubairu (2019) emphasises the importance of sampling in research when it is not feasible to gather data from the entire population due to factors such as accessibility, time constraints, expenses, or ethical considerations. Similarly, Saunders et al. (2019) point out that sampling becomes a practical alternative when direct data collection from the entire population is impractical. A sample is a subset of the larger population that is carefully selected to generate findings of broader relevance (Sekaran and Bougie, 2016).

Based on the main objective of this study, Nigeria's public organisations represent the core population. Krukru (2015) reports William Walls' estimate of approximately 1,500 public enterprises in Nigeria, with only about 500 under the governance of the Federal Government, while the remaining fall within the jurisdiction of thirty-six state governments. Similarly, Jerome (2008) mentions that prior to the wave of privatisation, the federal government managed 600 public enterprises (PEs), while state and local governments oversaw about 900 smaller enterprises. However, the Nigerian Bureau of Public Enterprises (BPE) reported approximately 590 public enterprises in 2021, citing a study conducted in 2000 by the Technical Committee on Privatisation and Commercialisation (TCPC). This study's report is the only available document that the researcher could access.

It is also recognised that certain enterprises were privatised or ceased operations. The exact number of government-owned enterprises is still uncertain. This research focuses on federal government-owned organisations only, as they are more accessible and there is more public information available about them. As stated in the study, all the enterprises sampled are public organisations (government organisations), and their ownership structure was identified through official websites and annual reports. In this study, "public sector organisations" refers to entities that are either wholly or partially owned by the government.

4.8.1 Sample Selection

The selection of organisations for this study involved a multi-stage process. Initially, 131 organisations were gathered from various corporate websites. However, after applying strict filters to ensure data reliability and credibility, 112 organisations were excluded, resulting in a final sample of 19 organisations. These organisations were identified from the websites of different government ministries, departments, and agencies as of January 2022.

Several factors influenced the determination of the final sample. Firstly, the Bureau of Public Enterprises (BPE) and the Office of the Secretary to the Government of the Federation were consulted to obtain an up-to-date list of state organisations in Nigeria. This step aimed to address the potential impact of privatisation or mergers on companies initially identified in the preliminary survey.

Secondly, an online verification process was conducted to confirm that the selected organisations had a corporate website. In addition, federal ministries from key sectors contributing significantly to the country's economy, such as oil and gas, finance, education, agriculture, manufacturing, transportation, communication, mines and steel, environment, power, and hospitality and leisure, were thoroughly examined (Amaeshi et al., 2006; Ekperiware and Olomu, 2015).

Furthermore, various methods, including direct telephone contact (where possible), email exchanges, reaching out to personal contacts, and utilising search engines like Yahoo.com and Google.com, were used to validate the operational status of the organisations. The inclusion of these diverse sources was necessary due to the absence, as of January 2022, of a centralised office or corporate website in Nigeria that provides a complete list of government organisations.

Given the nature of this study, the data collection for the research spans from 2011 to 2020. The data primarily originated from company websites and other reputable online sources. In cases where reports were not available digitally, hard copies were obtained. The selection of this ten-year timeframe is justified by several factors. Firstly, a decade-long period provides a substantial and reliable foundation for observations that can generate significant research insights (Dagiliene, 2010). Secondly, annual reports are highly credible sources of organisational information and analysis in accounting and management literature. Additionally, commencing data collection in 2011 aligns with the period of global recovery from the 2007–2009 financial crises (Erkens et al., 2012). This period also witnessed the emergence of new corporate governance codes and practices (UN, 2010; Erkens et al., 2012).

Within the context of sampling techniques, Saunders et al. (2019) distinguish between probability and non-probability sampling. Probability sampling, which relies on a sample frame, may not be feasible for business research that involves market surveys and case study inquiries, as sample frames are often lacking. Developing a sample frame would have required a significant amount of time and resources due to the absence of a convenient centralised directory or office providing access to the required information. Therefore, non-probability sampling, which aligns with research questions, objectives, and strategies, is the preferred choice in most business and management studies (Zubairu, 2019).

Within the domain of non-probability sampling, this study utilises the purposive sampling method. Purposive sampling allows the researcher to selectively choose instances that are relevant to the research questions and study objectives (Saunders et al., 2019). Participants in purposive sampling are selected for their ability to provide insights into the subject under investigation (Creswell and Poth, 2018).

In this study, a heterogeneous sampling approach was adopted within the scope of purposive sampling. Heterogeneous sampling involves selecting a sample with diverse characteristics based on the researcher's judgement in order to encompass a range of data (Zubairu, 2019). This approach facilitates data collection to characterise and explain relevant aspects of the study (Saunders et al., 2019). Despite the apparent contradiction of including diverse situations within a limited sample, this approach enhances the robustness of the study (Zubairu, 2019; Patton, 2002).

Table 4.2: Breakdown of Final Sample

Observation	Breakdown
Number of organisations	19
Number of Observations	185
Time window	2011-2020

It is noteworthy that Table 4.2 comprises a total of 185 observations, with 5 instances of missing data. The information pertaining to the industry and ownership of the organisations has been primarily derived from annual reports or corporate websites. In cases where such data was not accessible, direct communication with the organisations was initiated through phone or email to obtain clarification. The full breakdown of industry and ownership types for the sampled organisations can be found in Appendix 2.

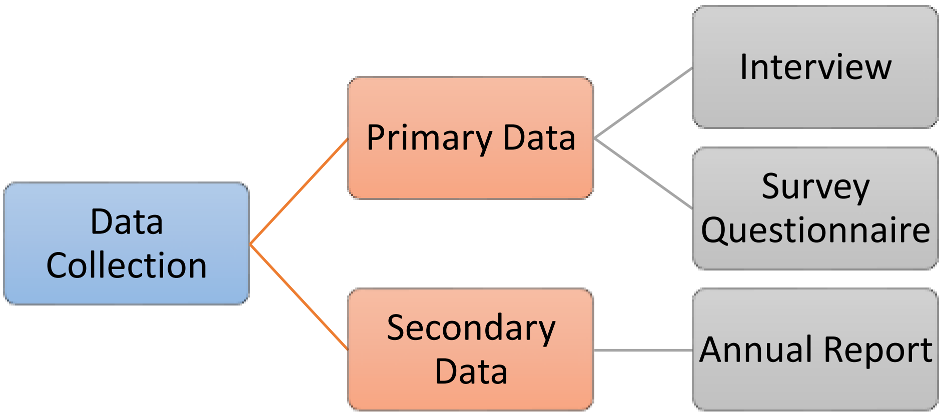
4.9 Data Collection and Methods of Analysis

Researchers have the option to use both primary and secondary data in their studies (Bryman and Bell, 2015). Primary data is collected specifically for the subject being studied and can be analysed either qualitatively or quantitatively. Various methods are used to gather primary data, such as semi-structured or unstructured interviews, focus groups, observations, and case studies. On the other hand, secondary data is not generated for a specific research theme and can be accessed by any researcher. It includes both raw data and published summaries (Saunders et al., 2016).

In this study, a combination of primary and secondary data sources is used to achieve the research aim. The use of primary data allows for an all-rounded study of the subject matter, while secondary data provides additional insights and context. This study recognises the value of both types of data and aims to leverage their strengths to enhance the findings and analysis.

To ensure thorough data collection, three specific techniques were employed. Firstly, annual reports were examined to gather relevant information and insights. Annual reports are widely acknowledged as credible sources of organisational data and analysis in the fields of business and management. Secondly, survey questionnaires were administered to a targeted sample to gather quantitative data, providing a broader perspective, and facilitating statistical analysis. Lastly, interviews were conducted to obtain first-hand perspectives and opinions from individuals with relevant expertise or experience. This qualitative approach enables a deeper understanding of the research topic.

Figure 4.5: Data Collection Framework



Source: Author

By incorporating a variety of data collection techniques, this study aims to gather a robust dataset for a thorough examination of the research subject. The use of both primary and secondary data, along with multiple data collection methods, ensures a well-rounded investigation.

4.9.1 Secondary Data

Secondary data is often defined in contrast to primary data. While primary data is gained directly from first-hand sources through surveys, observations, focus groups, or in-depth interviews, secondary data is gathered by someone other than the user (Allen, 2017). In other words, secondary data is information that has previously been gathered for another purpose. However, such information might be quite beneficial for research purposes.

In this study, the use of secondary data involves examining various corporate documents such as annual reports, financial statements, quarterly reports, half-yearly reports, and environmental and sustainability publication. The annual report is of particular importance in the corporate reporting cycle, as it serves as a crucial disclosure document providing valuable information for decision-making (CFA Society U.K., 2016). According to El-Haj et al. (2020), the annual report is a legal requirement for publicly traded companies in most jurisdictions and serves not only shareholders but also a wide range of stakeholders such as financial analysts, prospective investors, customers and suppliers, lobby groups, regulators, journalists, and academics.

The choice to employ annual reports in this study is supported by the prevailing trust accorded to them within the business and management research literature (Yuthas et al., 2002). Furthermore, annual reports are recognised as legitimate and trustworthy sources of information and are considered the most widely distributed publicly produced documents by organisations (Campbell, 2000; Siregar and Bachtiar, 2010; Justyna and Joanna, 2017). In recent years, the internet has become an increasingly popular medium for corporations to disseminate information, particularly regarding their performance and social responsibility efforts (Haniffa and Hudaib, 2007). Previous studies by Ahmed and El-belihy (2017); Kensal et al. (2016); El-Halaby and Hussainey (2015); Tang et al. (2015), Haniffa and Hudaib (2007), have also utilised website reports in CSR research.

To ensure a thorough and in-depth analysis, the selected publications cover a period of ten years, from 2011 to 2020. These publications were primarily obtained from company websites and credible online sources. In cases where online access was not available, hard copies of reports were acquired from organisational sources (Dagiliene, 2010).

Once the data collection was complete, a content analysis technique was applied to examine the nature of CSR practices. This analysis included an assessment of the disclosed elements and the observed trends (Krippendorff, 2013; Mansi et al., 2017; Kansal et al., 2018). Content analysis is a widely used method in social and environmental disclosure research. It allows for the exploration of CSR practices and related disclosure practices by examining the variables reported and the implications of social, economic, ethical, and environmental programmes (Gray et al., 1995; Amaeshi et al., 2006; Jose and Lee, 2007; Lodhia and Hess, 2014; Mansi et al., 2017).

By leveraging the extensive data available in annual reports and employing content analysis, this research aims to explore the nature of CSR practices, assess the extent of CSR disclosures by public sector organisations, and evaluate their adherence to CSR reporting policies (CFA Society U.K., 2016; El-Haj et al., 2020). The use of annual reports as the primary data source and the application of content analysis methodology contribute to the comprehensive investigation of CSR and related disclosures in this study (Haniffa and Hudaib, 2007; Tang et al., 2015; Yuthas et al., 2002).

Content analysis is a commonly used technique to determine the extent and quality of social information disclosed in annual reports (Kensal et al., 2018). It involves the process of categorising text into various themes based on predetermined criteria and determining which data will be analysed (Aribi and Gao, 2012). Similarly, Krippendorff (2013) defined content analysis as a research method for drawing reproducible and accurate conclusions from texts based on their context.

Content analysis is widely used in the field of business reporting, specifically in examining how organisations manage their reports and in mapping the existing literature on business narratives (Qian, 2020). Steenkamp and Northcott (2008) emphasise the value of content analysis in deriving reliable conclusions from texts and providing multiple storylines to communicate accounting activity outcomes (p. 14). Numerous studies in the general business and accounting literature have analysed publicly available company reports to evaluate the topics covered and the extent of information disclosed by firms. These studies have examined various types of reports, including the chairman's statement, sustainability reports, management analysis reports, and social responsibility reports (Vuontisjärvi, 2006; Abed et al., 2016; Landrum and Ohsowski, 2018; Cleary et al., 2019). Content analysis has also been used in previous studies on CSR, such as those conducted by Gray et al. (1995), Joshi et al. (2013), Kansal et al. (2014), Ahmed and El-belihy (2017), and others.

Mansi et al. (2017) highlight different methods of applying content analysis, including keyword count, page count, sentence count, use of coding schemes, and location of reporting. While certain methods may be considered conventional, others, such as directed and summative content analysis (Hsieh and Shannon, 2005), introduce innovative approaches to extracting insights from textual data. In the context of this study, the use of directed content analysis enables the systematic identification and categorisation of relevant content, guided by predefined coding schemes. This allows researchers to focus on specific dimensions of CSR and draw meaningful conclusions from the collected data. The method also allows for testing and extending the application of different theories in different contexts (Kibiswa and Naupess, 2019).

4.9.2 Coding and Scoring of Disclosure Index

An essential aspect of content analysis involves selecting and developing themes or categories to organise the content. In this study, the categories were derived from the researchers' understanding of previous literature (Haniffa and Hudaib, 2007) and global policies such as ISO 26000 alongside frameworks like the 17 Sustainable Development Goals (SDGs). Consistent with earlier studies by Cooke (1992), Wallace et al. (1994), Hossain et al. (1994), Karim (1995), Haniffa and Hudaib (2007) and Platonova et al. (2016), a dichotomous scoring method was used to identify disclosed CSR practices.

Traditionally, both weighted and unweighted disclosure indices have been used to assess the level of disclosure. Weighted disclosure, as employed by Barrett (1977), Marston (1986), and Hossain (2008), assigns weights greater than zero to information elements, while unweighted disclosure considers all elements of disclosure equally important (Cooke, 1989). While some previous studies have shown differences between weighted and unweighted approaches (Haddad et al., 2022; Price-Bonham, 1976), other studies have indicated that the choice between unweighted and weighted scores has minimal or no impact on the conclusions drawn (Hossain, 2008). Therefore, this study used the unweighted disclosure index technique, emphasising the inherent significance of all disclosed elements for all readers of financial reports (Cooke, 1989).

This approach ensures impartial evaluation without incorporating perspectives from specific user groups (Abdullah, 2011; Cooke, 1992).

Under the dichotomous strategy, an item is given a score of one if it is disclosed, zero if it is not disclosed, or "not applicable" (NA) if it is irrelevant to the organisation (Cooke, 1992). It is important to note that every organisation must disclose items that are considered irrelevant to their operations (Cooke, 1992). Based on the checklist developed for this study, a score of one is assigned to disclosed items and zero to undisclosed items (Haniffa and Cooke, 2005; Branco and Rodrigues, 2006; Haniffa and Hudaib, 2007; Amran, 2015). Irrelevant content or sections of the report that are not covered by the checklist are not scored. Cooke (1996) and Haniffa and Hudaib (2007) stress the importance of thoroughly reading and comprehending the reports in order to determine the relevance of each item and make an unbiased judgement, hence, the reports were thoroughly reviewed before assigning scores.

The scoring mechanism employed in this study adopts an additive and equally weighted approach, following the recommendations of Haniffa and Hudaib (2007) and Aribi and Arun (2015). While some studies choose unweighted indices to ensure relevance for all users of annual reports (Platonova et al., 2016), these authors argue that an unweighted index allows research to be unbiased by the preferences of specific user groups (Platonova et al., 2016; Hossain and Hammami, 2009). To assess the CSR practices in this study and ensure alignment with prior research conducted by Platonova et al. (2016), Haniffa and Hudaib (2007), and Hossain (2008), the scores were quantified using the Public Sector Responsibility Index (PSRI). This index serves as a measure of the scope of CSR practices within public sector organisations, as described below.

$$PSRIj = \frac{\sum_{t=1}^{nj} Xij}{nj}$$

Where,

PSRI j is the Public Sector CSR Index

$nj \text{ is the number of themes disclosed by } jth \text{ organisation}, nj \leq 33$

$Xij = 1 \text{ if } ith \text{ theme is disclosed}$

$0 \text{ if } ith \text{ theme is not disclosed}$

$\text{so that } 0 \leq 1j \leq 1$

Consequently, the disclosure mean was computed and arranged to depict the predominant use of dimensions and objects, as well as to identify those that are less commonly employed. This approach helps us gain a full understanding of the specific practices adopted by organisations. The underlying principle of the unweighted disclosure index is to assign equitable importance to each item of information contained within the index, assuming equal significance for the average user. A demonstration of the disclosure index can be found in Table 4.3.

However, Cooke's approach has been criticised for several deficiencies. One of these deficiencies arises from the fact that assigning equal weight to each item results in a standard where disclosure items that are more numerous appear to be given greater significance than those with fewer disclosures (Al-Shiab, 2003). To address this concern, several investigations have utilised the unweighted "Partial Compliance" (PC) technique to measure the level of disclosure. Diverging from Cooke's methodology, PC allows for the computation of total disclosure by summing the extent of compliance and subsequently dividing the aggregate by the total number of applicable standards for each company (Tsalavoutas et al., 2009). Nevertheless, the present study adopts Cooke's approach as it does not assess the degree to which any given norm, concept, or regulation is adhered to (Al-Shiab, 2003).

4.9.3 Development of a Disclosure Checklist

This study involved the development of a self-constructed disclosure checklist to identify the CSR practices of the sample companies. This approach is similar to methodologies used in previous studies, such as Abdullah (2011) and Haniffa and Hudaib (2007). The selection of items for analysis was influenced by ideas presented in prior research by Haniffa and Hudaib (2007), Kensal et al. (2018), Amaeshi et al. (2006), and Carroll (2016), as well as institutional frameworks provided by organisations like the International Standard Organisation (ISO) 26000 and the World Bank's corporate sustainability principles and the SDGs. Additionally, the researcher's personal insights and knowledge further contributed to determining relevant items in the reports.

The research sample underwent content analysis, a method of categorising written content into distinct groups or categories based on predetermined criteria. This analytical technique was used to investigate the CSR practices of Nigerian state-owned firms. Establishing and selecting appropriate categories for classifying content units is a critical aspect of content analysis, as highlighted by Krippendorff (1980) and Weber (1990).

The developed checklist encompassed seven categories or dimensions, each consisting of a set of themes. These dimensions and themes are described as follows:

A. CSR Strategy

The CSR strategy involves formulating and implementing a comprehensive corporate system or policy regarding CSR, which is an integral part of the overall business case for CSR (Aguilera et al., 2007).

B. Philanthropy

This dimension includes the voluntary aspects of CSR that aim to benefit local communities, the environment, and broader society (Owen and Kemp, 2012). Corporate philanthropy encompasses various types of business donations. Although philanthropy or corporate giving may not be regarded as a conventional responsibility, it is now expected of corporations and has become part of the public's regular expectations (Carroll, 2016).

C. Human Resources

This theme focuses on the impact of organisational actions on the individuals who make up the company's workforce. It includes the disclosure of information related to employee numbers and salaries, equal opportunities, employee share ownership, employee benefits, pension plans, end-of-service indemnification, and the work environment (Haniffa and Hudaib, 2007). This category also considers information regarding employee development and training.

D. Environment

The environment dimension examines whether a company acknowledges its environmental impact on the community. It encompasses aspects such as the company's efforts to mitigate negative off-site consequences (Lamb et al., 2015) and its actions to address the cumulative effects of resource extraction, including water, biodiversity, and social and economic impacts (Franks et al., 2010).

E. Economic

Businesses have an economic responsibility towards society that enables their establishment and sustenance, which is considered a fundamental condition of their existence (Carroll, 2016). The economic dimension of CSR focuses on aligning CSR with the company's business and economic objectives. It establishes a connection between CSR and various corporate strategies, thereby providing CSR direction for the organisation and its stakeholders.

F. Legal

The legal dimension of CSR encompasses the influence of legal frameworks at various levels, including state, national, and international regulations (Aguilera et al., 2007). These frameworks provide guidance and establish specific parameters for CSR practices, ensuring that the interests of stakeholders and the public are duly considered.

G. Ethical

Society expects businesses to operate ethically and conduct their operations in an ethical manner. Assuming ethical responsibilities entails adopting activities, norms, standards, and practices that are anticipated even when not explicitly mandated by legislation. The adoption of ethical practices and a commitment to social responsibility play pivotal roles for enterprises. These elements not only contribute to enhancing competitiveness but also serve to build positive reputations and images among various stakeholders (Wang et al., 2020). This category reflects the factors that businesses must consider when meeting general stakeholder interests and societal expectations. Table 4.3 provides a detailed description of each theme employed in this study.

Table 4.3: CSR Checklist

Dimension	**Theme and its Description**
CSR Strategy	**1. Project-based** Examined to determine whether CSR projects are tangible initiatives like schools and healthcare facilities
	2. Non-project based. Refers to non-tangible projects such as study scholarships and skills transfer and so on.
	3. Disclosure of CSR Investigates whether CSR activities are reported or disclosed (Kansal et al., 2018; Deegan et al, 2002).
	4. Disclosure of CSR policy/commitment Considers the presence of a clear CSR policy commitment (Kansal et al., 2018; Deegan et al., 2002).
	5. CSR department/focal person Indicates whether an office or manager coordinating CSR activities exists in the company.
Philanthropy	**6. Support business development** includes initiatives promoting entrepreneurship, start-up capital provision, and business support hubs (Fordham and Robinson, 2018; Deegan et al., 2002).
	7. Support job creation Offers local employment opportunities, potentially with a reserved percentage for local employees (Kansal et al, 2018; Fordham and Robinson, 2018; Haniffa and Hudaib; Deegan et al., 2002).
	8. Support education examines whether education is promoted through school construction and educational service provision (Kansal et al, 2018; Fordham and Robinson, 2018).
	9. Provision of healthcare projects Assists in healthcare areas through health centre construction, equipment supply, etc (Kansal et al, 2018; Deegan et al., 2002).
	10. Provision of Transport infrastructure

	Includes the construction of transportation infrastructure such as roads, provision of train coaches, and others alike.(Kansal et al, 2018)
	11. Development of Sports/arts and culture Supports sports through facilities, equipment, leagues, etc. (Kansal et al, 2018)
	12. Create social change. promotes social transformation for poverty reduction and capacity building (Fordham et al., 2017; Gond and Matten, 2010).
Human Resource	**13. Employee welfare** This refers to welfare packages or provision of monetary and non-monetary incentive such as retirement benefits, reward for excellent job and other offerings to employees (Hassan, 2014; Haniffa and Hudaib, 2007; Deegan et al., 2002; Ejiafor, 1986).
	14. Equal opportunity Ensures non-discrimination, including disability, gender, and race (Kansal et al, 2018; Leung, 2014; Haniffa and Hudaib, 2007)
	15. Training and development Offers staff training opportunities (Azim and Ahmed, 2009; Deegan et al. 2002).
	16. **Employee health and wellbeing** This includes initiatives that promote a safe and healthy work environment and support physical, mental, and emotional well-being. It includes adhering to health and safety standards, providing access to healthcare services, wellness programmes, ergonomic workstations, and work-life balance initiatives. (Miller and Garcia, 2018; Kansal et al., 2018; Leung, 2014; Azim and Ahmed, 2009).
Environment	**17. Commitment to the environment** Actual statement of policy which states commitment to environmental practices (Kansal et al., 2018; Leung, 2014; Khan et al., 2012; Deegan et al. 2002)
	18. Reducing carbon emissions/ecological impacts Uses eco-friendly materials and resources (Kansal et al, 2018; Azim and Ahmed, 2009)
	19. Uses renewable sources of energy. Company uses solar power or any of the renewables in its operation (Kansal et al, 2018). Except in so far as it is part of the business ()
	20. Protection of the environment and rehabilitation Protect the environment and, where possible, repair it or mitigate the effects of development (Kansal et al, 2018; Azim and Ahmed, 2009).

	21. Climate Change Climate change can be addressed by CSR efforts, such as carbon capture strategies or carbon reduction/mitigation (Allen and Craig 2016; Dawkins et al., 2011)
Economic	**22. Organisation maintains high operating efficiency.** The organisation maintains high operating efficiency and operates efficiently to reduce costs (Carroll, 1979; Carrol, 2016).
	23. Organisation maintains good competitive advantage. Operations provides competitive advantage (Carrol, 2016
	24. Social license to operate. Ensures acceptance by the local community (Esteves, 2008).
	25. Innovative manner in revenue generation Explore other unconventional means to generate revenue (Yin and Zhang, 2012)
Legal	**26. Performs within the expectations of the law.** Operates within the ambit of the regulatory frames works such as that of the different components of government as it may apply to it (Carrol, 2016; Yin and Zhang, 2012).
	27. Files in annual report and other components report. Publishes annual reports and makes them public (Carrol, 2016)
	28. International standards adopt voluntary frameworks for sustainable development or human rights (Carrol, 2016; Yin and Zhang, 2012; Cramer, 2005)
	29. Provision of responsible product or service Offers products or services with minimal environmental, economic, and social impacts (Yin and Zhang, 2012)
Ethical	**30. Sustainable development** links CSR to broader sustainable development goals (Carroll, 2016).
	31. Performs within the expectations of societal values. Performs within the expectations of societal values and operates ethically and honestly and trustworthiness (Carroll, 2016; Yin and Zhang, 2012; Garriga and Melee 2004).
	32. Triple Bottom Line Balances economic, environmental, and social concerns (Dahlsrud, 2008).
	33. Human rights Incorporates human rights according to international practices (Garriga and Mele, 2004).

4.9.4 Reliability and Validity of Content Analysis

Reliability and validity are common issues in content analysis methodology (Weber, 1990; Haniffa and Hudaib, 2007), and they are crucial in any quantitative technique. It is important for both the content analysis checklist and the coded data to demonstrate a high level of reliability. According to Sekaran and Bougie (2016), reliability refers to the extent to which a research instrument is free from bias and ensures consistent results over time and across different elements. In essence, if another researcher can replicate the results, the study instrument is considered reliable (Abdullah, 2011; Marston and Shrives, 1991).

Similarly, Weber (1990) points out that reliability concerns often arise from unclear category definitions, while validity issues pertain to the extent to which a variable measure the intended construct. Consequently, steps must be taken to enhance the reliability and validity of the constructs. One approach to improving validity is by involving multiple coders (Holsti, 1969; Haniffa and Hudaib, 2007). In this study, the researcher had their disclosure checklist evaluated by their supervisors, following the methodology established in prior research such as Kansal et al. (2018), Haniffa and Hudaib (2007), and others.

Given the lack of computer-based software for conducting this specific content analysis, the data had to be manually extracted and coded using the established instruments (disclosure checklist). However, manual data extraction presents potential reliability issues, including accuracy and bias. To address these concerns, reliability checks were performed to ensure that different researchers, using the same instrument and guidelines, would obtain consistent results. Consistent with previous studies, the following steps were taken to evaluate the reliability of the content analysis:

1. A well-defined coding instrument was created to ensure clarity and objectivity and to minimise discrepancies.
2. Before the analysis, the researcher, who was also the sole coder, underwent basic training within the university with experts to ensure a solid understanding

of how coding should be conducted, the topic, and the analysis procedure. This approach aligns with the recommendations put forth by scholars such as Weber (1990), who emphasised the importance of coders' knowledge and experience in ensuring the credibility of research findings.

3. The researcher manually double-checked the data.
4. To ensure reproducibility, a pilot study involving three independent coders, including my supervisors, assessed and graded three annual reports. They used established codes to validate the checklist's reliability and the researcher's content analysis. This aligns with Weber's assertion that a trustworthy and consistent categorisation technique is essential for accurate inferences from text (Weber, 1990).
5. The code book's themes were defined based on previous studies, an understanding of the subject matter, and legal documents.

Haniffa and Hudaib (2007) demonstrated in their study that the trustworthiness of the coding process is often validated through the agreement of multiple coders on the topic of interest or by addressing and resolving contradictions. The expert exercise in this study showed a positive correlation between the researcher's original content analysis and that of the experts, which is consistent with previous research.

According to Sekaran and Bougie (2016), content validity ensures that the instrument accurately assesses the intended concept. Content validity can be confirmed through evaluation by a panel of experts. In simpler terms, if the research instrument (disclosure checklist) accurately measures what it claims to measure, it is considered valid (Field, 2009).

4.9.5: Quantitative Data Analysis Method

This study adopts a sequential exploratory mixed-methods research design, which involves two distinct phases: a quantitative phase followed by a qualitative phase. The purpose of this design is to achieve a broad understanding of the research questions by integrating both quantitative and qualitative approaches (Creswell and Clark, 2018).

The initial quantitative phase focuses on collecting survey data, which is then analysed using statistical techniques. These techniques enable the analysis of complex relationships among variables and the testing of hypotheses derived from the research questions (Hair et al., 2019). By employing this approach, we can assess both the direct and indirect effects of variables, resulting in an understanding of the underlying mechanisms.

Subsequently, the study transitions to the qualitative phase, with the aim of providing an in-depth understanding and explanation of the quantitative findings. Semi-structured interviews are conducted to collect qualitative data, which undergoes thematic analysis, a prevalent method for identifying patterns, themes, and meanings within qualitative data (Braun and Clarke, 2006). Through this analysis, we uncover participants' perspectives, experiences, and contextual factors, thereby enriching the overall findings.

By integrating both quantitative and qualitative findings, the sequential exploratory mixed-methods design enhances the understanding of the research phenomenon (Creswell and Clark, 2018). The use of descriptive and regression analysis alongside thematic analysis optimises the strengths of these methods and enhances the validity and reliability of the findings. This approach ensures a thorough examination of the research questions, offering valuable insights (Creswell and Clark, 2018; Hair et al., 2019; Braun and Clarke, 2006).

4.9.6: Data Analysis Method for the Annual Report

In order to test the research hypotheses, a combination of parametric and non-parametric statistical tests is used. Parametric tests are considered more robust than non-parametric tests because the latter may not accurately capture variations or associations among variables (Pallant, 2001). However, for parametric tests to be effective, the data should exhibit a normal distribution (Field, 2009). Various methodologies, such as histogram estimation and standard Q-Q plots, are employed in this study to assess normality. The results indicate that the data deviates from a normal distribution (see Appendix 12), which prompts the need for data normalisation to facilitate parametric analysis.

Previous studies have utilised both normal scores and rank treatments for data (Wan-Hussin et al., 2021; Abdullah, 2011). While both methods have value, normal scores are considered superior (Cooke, 1998; Hageman, 1992). This superiority is based on the distribution-free assumption of normal scores, where ordinal data substitutes for interval data and errors adhere to a normal distribution, unlike rank regression. In line with Abdullah (2011), Ghazali and Weetman (2006), and Haniffa and Cooke (2005), this study adopts the normal scores approach for treating both independent and dependent data.

In previous disclosure studies, two primary analysis techniques were commonly used: univariate and multivariate analysis. Although both methods contribute to understanding the relationship between dependent and independent variables, relying solely on univariate analysis can lead to oversight as it overlooks the impact of other explanatory factors, potentially yielding exaggerated outcomes (Owusu-Ansah and Yeoh, 2005). Univariate analysis alone cannot determine which explanatory variable influences the outcome (Pallant, 2001). To overcome this limitation, multivariate analysis is introduced, allowing for the inclusion of multiple explanatory variables in a regression analysis.

4.9.6.1: Regression Model

Regression analysis is a statistical tool used to explore the relationships between multiple variables, making it more advanced than studying simple relationships between two variables. It proves particularly valuable in understanding complex phenomena across various fields of research. In a regression analysis, researchers construct a mathematical model that includes one dependent variable (Y variable) and one or more independent variables (X variables), also known as explanatory variables. These models often incorporate control variables to account for other factors that may influence the relationship (Montgomery et al., 2012; Neter et al., 1996).

The dependent variable, also referred to as the response or outcome variable, is situated on the left side of the equality sign. It is influenced by both the independent and control variables, underscoring the necessity to consider multiple factors when analysing the relationship (Field, 2009). On the right side of the equality sign, we find the independent variables, which serve as the main focus of the research and are used to predict the dependent variable. These variables are also known as predictor or cause variables (Lewis-Beck and Lewis-Beck, 2016).

Control variables, also known as extraneous variables, are introduced into the model to account for other factors that may potentially influence the relationship between the dependent and independent variables. The primary purpose of including control variables is to separate the effects of the independent variables on the dependent variable from other external factors (Hair et al., 2009; Kutner et al., 2004).

The primary objective of regression analysis is to accurately model the relationship between the dependent variable and a group of independent variables. When control variables are not included, the model might overestimate the impact of the independent variables, leading to misleading conclusions about their significance. Incorporating control variables allows researchers to reveal the true relationships and gain a more precise and nuanced understanding of the data (Wooldridge, 2013; Maddala, 2001).

Multiple regression analysis relies on several assumptions, such as the absence of multicollinearity among independent variables (Lewis-Beck and Lewis-Beck, 2016; Field, 2009; Berry and Feldman, 1985). High multicollinearity can inflate the standard errors of independent variable coefficients, making it difficult for the regression model to determine the specific influence of each explanatory variable on the dependent variable (Koop and Quinlivan, 2000). This situation can result in less precise ordinary least squares (OLS) analyses with statistically insignificant coefficients.

Detecting significant multicollinearity can be accomplished using various methods. In this study, the variance inflation factor (VIF) is utilised to assess multicollinearity, as demonstrated in previous studies by Yaseen et al. (2019), Abdullah (2011), and Owusu-Ansah and Yeoah (2005). A VIF value exceeding 10 indicates the presence of multicollinearity, potentially leading to misleading t and f statistics (Daoud, 2017; O'Brien, 2007).

Another prerequisite for multiple regression is homoscedasticity, indicating that the residuals at each step of predictor variables exhibit uniform variances (Field, 2009). Various tests, such as the Breusch-Pagan, White, Glesjer Lagrange Multiplier, and Modified Wald tests, are employed to examine heteroscedasticity concerns. However, each test has its limitations. For example, the Breusch-Pagan test is more suitable for larger samples, while the Glesier-Lagrange multiplier test contradicts the homoscedasticity null hypothesis when a skewed error distribution is present (Gujarati, 2003).

Building on earlier research by Abdullah (2011) and considering insights from Gujarati (2003), this study utilises White's general heteroscedasticity test and a heteroscedasticity-consistent covariance matrix estimator to evaluate heteroscedasticity. It's worth noting that outliers can contribute to heteroscedasticity, as emphasised by Gujarati (2003). Therefore, this study identifies and addresses outliers using standardised residuals (Elliott and Woodward, 2007) to ensure reliable results.

Additional regression assumptions include linearity, where the relationship between the dependent variable and the independent variables should be linear (Montgomery et al., 2012). Additionally, the residuals (errors) should be independent, implying that the residuals are uncorrelated with each other (Wooldridge, 2013). Normality is another OLS assumption; the residuals should be approximately normally distributed, which is crucial for conducting hypothesis tests and constructing confidence intervals (Maddala, 2001).

To proceed with the analysis, the standard regression model equation, as elaborated by scholars such as Anderson et al. (2002), is applied.

$$\boldsymbol{Y} = \boldsymbol{\alpha} + \boldsymbol{\beta}_1\boldsymbol{X}_1 + \boldsymbol{\beta}_2\boldsymbol{X}_2 + \boldsymbol{\beta}_3\boldsymbol{X}_3 + \ldots + \boldsymbol{\beta}_{\mathrm{k}}\boldsymbol{X}_{\mathrm{k}} + \boldsymbol{\varepsilon}$$

This equation encompasses:

Y, representing the predicted value of the dependent variable.

α, symbolising the y-intercept, indicates the value of Y when all X variables are set to zero.

X, denoting the various independent or explanatory variables.

$\beta_1 \ldots \beta_k$, which correspond to the coefficients associated with explanatory variables

Finally, ε, signifying the standard error of estimates.

In this empirical analysis, two regression models were developed to assess hypotheses and gain insights into research questions. The first model, referred to as the corporate governance mechanism model, estimated constructs pertaining to the board, such as size, diversity, duality, and chair characteristics. Additionally, it included organisation-specific variables as outlined in Chapter 3. The second model, termed the Chief Executive Officer's attributes model, examined CEO tenure, age, educational qualifications, and international exposure. Also, each model controlled for organisation-specific attributes such as revenue, income, size, liability, age, and number of subsidiaries. It also took into account organisation-specific characteristics. These analyses used stepwise regression in order to show the impact of the control on main variables and demonstrate the explanatory ability of the models (Parikh et al., 2023; Huang et al., 2022).

4.10 Primary Data

The study uses two primary data sources to address research questions 3, 4, 5, 6, and 7, which correspond to research objectives 3, 4, 5, and 6: questionnaires and semi structured interviews. This section discusses the two instruments, their implementation, and their utilisation in addressing the specific research questions and objectives.

4.10.1 Survey Questionnaire

An online survey questionnaire is the primary method for collecting primary data in this research. The online survey has gained prominence as a contemporary data collection tool due to its efficiency, cost-effectiveness, and time-saving advantages (Regmi et al., 2016). Its significance has further grown given the current health crisis, notably the COVID-19 pandemic, which limits face-to-face interactions.

The survey questionnaire method enables the rapid accumulation of a substantial amount of information with minimal effort, making it conducive to research dissemination (Chapple, 2003). However, the effectiveness of this method is contingent upon adhering to survey design best practices and meticulous control of the survey process (Chapple, 2003). When executed correctly, survey questionnaires provide a valuable means of capturing individuals' perspectives and opinions (Bulmer, 2004).

In this study, we developed questionnaires that contained questions centred around the 7 dimensions and 33 CSR themes. We followed the disclosure checklist in Section 3.8.3. These surveys were distributed among staff members of public sector organisations to gather their perspectives on CSR matters, in line with the discourse. Researchers initiated contact with participants by accessing their organisation's website, and the communication process gradually expanded through various hierarchical levels.

The survey questions feature closed-ended multiple-choice, dichotomous, and rating scale formats. Since this study employs a mixed-methods approach involving qualitative and quantitative analysis, ethical considerations are paramount. Silverman (2000) underscores the importance of acknowledging participant privacy and discussing ethical concerns before and after data analysis. Creswell (2003) emphasises the importance of respecting participants' rights, beliefs, and wishes. Consent forms are provided to participants, outlining research details and clarifying their rights.

4.10.2 Sample Selection

The selection of the sample has a significant impact on the generalizability and representativeness of the findings in online survey questionnaire research. The objective is to choose a sample that accurately reflects the target population. However, online surveys present unique challenges due to the absence of a sampling frame and potential biases from self-selection (Bethlehem, 2010). To overcome these obstacles, researchers have various sampling techniques available to them. Although probability sampling methods like random sampling are ideal for achieving generalizability, they require a sampling frame, which is not available here. Therefore, a non-probability approach, often used in online survey questionnaires, is employed.

Specifically, purposive sampling is used to recruit participants, which enhances the representativeness of the non-probability sample within the realm of online survey research. Purposive sampling involves selecting individuals based on specific characteristics that are relevant to the research objectives (Guest et al., 2006). Researchers can target specific demographics, professional groups, or individuals with relevant experience. While purposive sampling provides insights into specific subgroups, its generalizability to the broader population may be limited.

In this survey, the participants primarily consist of senior staff from government organisations, spanning functional, management, executive, and board levels. Emails are sent to these organisations through their human resources departments to request a list of eligible members. Subsequently, potential participants' email addresses are collected, and they receive a participant information sheet. Informed consent is obtained through an online survey tool checkbox that outlines participants' data collection rights, including guarantees of anonymity and confidentiality. A total of 237 questionnaires are distributed, with 187 participants providing responses. These responses were drawn from members of staff in the public sector, ranging from senior managers to executive officers.

4.10.3 Interview

Interviews are essential for gathering primary data and capturing the opinions and perspectives of respondents on various topics. In this study, senior executives from selected organisations were interviewed via virtual calls using platforms such as Zoom and Microsoft Teams. The interviews were scheduled at different times to accommodate the executives' availability and convenience. To establish communication with the senior executives, various channels such as email, Short

Messaging Service (SMS), and phone calls were used. This choice was motivated by the early stage of the year (January 2023), during which senior executives are primarily focused on budgeting and organisational funding. Additionally, the upcoming Nigerian national elections, less than a year away, resulted in a slowdown in the operations of governmental departments and organisations due to some organisational heads being actively involved in political activities.

The utilisation of virtual media for interviews was deemed most effective, supported by earlier studies like Amaeshi et al. (2006), which noted the difficulty of accessing company executives in Nigeria due to their demanding schedules and limited accessibility. Consequently, non-face-to-face methods, such as telephone or online video software, were found to be the optimal approach.

Patton (2002) outlines the objectives of interviews, which include uncovering information that cannot be directly observed, obtaining different perspectives, and gathering narratives based on the thoughts of others. Interviews are defined as a method of acquiring information through oral questioning using a set of pre-planned questions (Saunders et al., 2016). According to Shneiderman and Plaisant (2010), interviews are highly productive for data collection as they allow the interviewer to explore specific concerns and generate focused and constructive suggestions. Similarly, Shneiderman and Plaisant (2010) emphasise the benefits of interviews, such as direct user engagement leading to precise and constructive suggestions, the ability to obtain detailed information, and the capacity to gather substantial data with a limited number of participants.

Moreover, interviews are considered an effective technique for discussing secretive or commercially sensitive subjects, especially in one-to-one interactions where the interviewee might hesitate to openly discuss such matters (Easterby-Smith et al., 2021). Some of the questions posed during interviews may be perceived as confidential, particularly when companies have not disclosed them in their annual reports. Thus, soliciting more information about these questions may help interviewees feel more comfortable (Abdullah, 2011).

Saunders et al. (2009) categorise interviews into two types based on the interaction between the interviewer and respondent: one-to-one and one-to-many. A one-to-one interview can be conducted in three ways. This includes face-to-face meetings that allow the researcher to clarify questions or through telephone and online interviews. Telephone and internet interviews offer the advantage of conducting interviews across diverse geographical regions at a lower cost (Cooper and Schindler, 2014). Conversely, one-to-many interviews, also known as focus groups, facilitate guided discussions on emotions, experiences, and thoughts.

Considering these factors, the interview technique emerges as the optimal method for achieving the research aim and addressing the research questions. It adopts a semi-structured approach, providing interviewers with flexibility in posing questions. The intention is to extract broad insights aligned with research objectives (Saunders, 2016). While pre-planned questions serve as a foundational framework during interviews, interviewers have the latitude to explore ideas, probe for deeper responses, and seek further elaboration. Likewise, interviewees are granted the freedom to articulate their thoughts without imposition (Farneti and Guthrie, 2009).

The interview questions are open-ended, reflecting Patton's (2002) recommendation, thus allowing interviewees to express their thoughts in their own language. To ensure precision and relevance, the interview guide is subjected to a pilot test involving two colleagues (researchers). The inadequacies or ambiguities identified during the pilot phase were subsequently refined for clarity in the actual interview.

The interview questions were mainly drawn from areas that were not clearly addressed in the questionnaire, aiming to help achieve research objectives 4, 5, and 6. These questions, like all other instruments, fall within the seven CSR dimensions developed in Section 3.8.3.

4.10.4 Sample Selection of Interviewees

The selection of an appropriate sample is crucial in business and management research, as it greatly affects the validity and reliability of the findings (Hair et al., 2019). For this study, the target population for interviews consists of senior officers within federal government-owned organisations. The research design follows a sequential explanatory approach, starting with quantitative data collection and analysis, followed by qualitative data collection.

In this sequential approach, individuals who have previously responded to survey questionnaires are contacted. The concluding question of the survey explicitly asks if they are willing to participate in supplementary interviews for more comprehensive responses. Respondents who agree are then contacted using the contact information provided.

Initially, seventeen participants expressed interest, but after follow-up communications, several opted out of the interview phase. To ensure an adequate sample size, the snowball sampling method was employed, allowing interviewees to recommend eligible colleagues. This process resulted in nine interviews, at which point data saturation was reached, in line with the proposition by Hennink et al. (2017). It is important to note that data saturation is not solely determined by the number of interviews conducted but also by the depth, richness, and potential for deriving new insights from additional interviews, as emphasised by Francis et al. (2010).

4.10.5 Ethical Considerations in Primary Data Collection

In this research, stringent ethical protocols have been meticulously adhered to, with the Faculty of Arts, Humanities, and Business at the university providing formal ethics approval. To ensure the security and confidentiality of participant information, responses are stored in a secure, anonymized, and access-controlled manner. Participants are provided with clear information about the research purpose, data usage, potential risks, and benefits. Informed consent is actively sought through checkboxes, allowing participants the flexibility to withdraw at any time, aligning with established practices (Eysenbach, 2004). The emphasis on transparency and participants' understanding of their rights takes precedence when effectively addressing ethical concerns.

Furthermore, in order to maintain data quality and integrity, particularly in online survey questionnaire research, appropriate sampling techniques were employed to minimise response bias and prevent fraudulent entries (Couper, 2000). These ethical considerations collectively enhance the trustworthiness and credibility of the research.

Moving on to interviews, similar to other primary data collection methods, they introduce their own set of ethical considerations. To address these concerns, ethical approval from the Faculty of Arts, Humanities, and Business at the University of Plymouth was also secured before the interviews commenced. There was the use of transparent communication platforms, such as email, for the interview process. Participants receive an information sheet and a consent form that detail the research objectives, participants' rights, and study procedures. We provide assurances of confidentiality and anonymity, along with explicit details about the publication of the findings. This transparency is designed to ensure participants' comfort with their decision to participate, fostering openness and uninhibited expression during the interviews (Arksey and Knight, 1999).

Finally, to uphold confidentiality, participant identities were withheld, using alphanumeric codes to categorise individual interview responses.

4.10.6 Analysis of Interview Data

The analysis of interview data in this study was conducted using NVivo 9, following a framework outlined by Miles and Huberman (1984) that consists of interconnected processes: data reduction, data display, and conclusion drawing. These processes ensured the contextualisation of the analysis and maintained its rigor. All interviews were conducted remotely through online platforms, with prior consent obtained from the interviewees. To ensure data reliability, interviews were recorded. However, note-taking was also used simultaneously to mitigate technical failures or potential incomplete capture of interview content. Keywords were employed during notetaking to represent key concepts discussed during interviews, minimising distractions. Immediately after each session, the researcher reviewed and clarified the notes for accuracy and completeness.

Following established interview analysis practices, a series of steps were implemented. The initial step involved becoming familiar with the data and transcribing all recorded sessions using a word processor. The data processing and transcription phases followed, during which the researcher carefully reviewed recordings to ensure precise transcription, especially considering the participants' diverse accents. A subsequent listening session validated the alignment between the recording and manually transcribed text. After data processing, the researcher used a combination of deductive and inductive coding approaches. A checklist of 33 predefined themes served as a reference, while openness to emerging themes guided the analysis. This method facilitated a profound examination of the study and the identification of fresh insights. Additionally, NVivo, a qualitative data analysis software, was utilised to expedite analysis and ensure holistic coding of identified themes. Researchers have emphasised the enhancement of data management and interrogation provided by NVivo, strengthening the validity of study findings (Welsh, 2002).

Ensuring the quality of a study depends on addressing validity and reliability concerns. However, in the qualitative space, delineating these issues can be challenging, as noted by Ahrens and Chapman (2006). To navigate these concerns from a qualitative perspective, researchers are tasked with demonstrating the appropriateness of their approach within the study's context (Arksey and Knight, 1999). This entails providing ample details about each research step, enabling peers to evaluate the validity and reliability of the findings (McKinnon, 1988). Therefore, in line with McKinnon's guidance, the study implemented the following measures to uphold reliability and validity.

Firstly, the demeanour of the interviewer was thoroughly evaluated, ensuring a non-hostile, tolerant, confident, and respectful environment for the interviewee. Secondly, in addition to the interviews, the researcher diligently recorded notes during the sessions. This supplementary documentation aims to enhance transparency, minimise potential bias, and support the findings. Lastly, the researcher adeptly incorporated follow-up questions during the interviews. These strategic probing questions aimed to elucidate and clarify points of discussion, mitigating any ambiguity that could lead to speculation or bias in the results. Collectively, these measures contributed to enhancing the validity and reliability of the study's findings.

4.10.7 Validity and reliability issues in the interview

In the utilisation of semi-structured interviews as a research method, researchers encountered significant challenges related to anticipatory validity and reliability. These issues are crucial to ensuring the quality and trustworthiness of the collected data. This section provides an overview of these concerns and the measures taken to effectively address them.

Validity Issues:

- **Construct Validity:** As defined by Babbie (2016), construct validity refers to the extent to which interview questions accurately measure the intended constructs or concepts under investigation. To mitigate construct validity issues, an exhaustive literature review was conducted to ensure that the interview questions were well aligned with existing theories and knowledge in the field. This process was instrumental in ensuring that the questions genuinely captured the concepts of interest.
- **Content Validity:** Content validity concerns the comprehensiveness of the questions and the risk of overlooking essential aspects of the research topic. To address content validity concerns, subject-matter experts were engaged to review and validate the interview questions. Their insights and expertise, in accordance with DeVellis (2016), played a crucial role in enhancing the comprehensiveness of the questions.
- **Internal Validity:** To enhance internal validity, as recommended by Trochim (2006), potential factors that could influence interview responses were carefully considered. Clear instructions were developed for interviewers, and a standardised process for data collection was established, reducing potential bias and threats to internal validity.

Reliability Issues:

- Inter-coder Reliability: Achieving consistency in data interpretation and coding, as recommended by Patton (2002), posed a significant challenge. To address this issue, we employed multiple coders and held regular coding meetings.

These sessions facilitated the review, discussion, and resolution of coding discrepancies, thus improving inter-coder reliability.

- Interviewee-Respondent Consistency: Ensuring consistency in how different interviewees interpreted and responded to the same questions, in line with Rubin and Rubin's (2011) recommendations, was another concern. To mitigate this issue, interviewers were provided with full information about the interviews and questions, ensuring consistency in how interviews were conducted and how respondents were engaged.
- Reproducibility: Reproducibility is essential in the fields of business and management. As emphasized by Merriam and Tisdell (2016), we undertook meticulous documentation of the entire research process to enhance the reproducibility of our findings. This documentation included details of the data collection procedures, coding schemes, and analysis techniques, enabling transparency and the replication of our research.

4.11 Chapter Summary

This chapter provides detailed descriptions of the research philosophy and methodologies used in this study. Grounded in a pragmatic paradigm, the research approach combines quantitative and qualitative data collection methods to effectively address research questions and fulfil the overarching research objective.

In the context of quantitative content analysis research, the development of a checklist based on Cooke's methodology was crucial. This checklist facilitated the identification of CSR activities using dichotomous scores. The collected data underwent rigorous analysis using both univariate and multivariate tools, which were instrumental in examining hypotheses and research queries. Additionally, special attention was given to the underlying assumptions of statistical methods, including concerns such as multicollinearity and heteroscedasticity, which were systematically acknowledged and addressed.

Simultaneously, the qualitative aspect of the study involved semi-structured interviews, providing profound insights. The subsequent analysis of these interviews employed the thematic analysis approach. The coding framework used for this analysis incorporated both pre-established codes and emergent codes, seamlessly integrating inductive and deductive thematic analysis paradigms.

Throughout this study, great emphasis was placed on establishing validity and reliability in both qualitative and quantitative research. Ethical considerations were also given high priority, ensuring that the study was conducted in accordance with ethical principles.

The next chapter will present the first empirical chapter, which focuses on the exploration of research questions 1 and 2, as well as research objective 1. This chapter will thoroughly examine the empirical findings, leading to a robust analysis and detailed interpretation of the data.

Chapter Five: Exploring CSR Trends in the Nigerian Public Sector

5.1 Introduction

This chapter presents the findings relating to the first research objective, which is to determine the nature of corporate social responsibility (CSR) activities practiced by public sector organisations in Nigeria. The chapter provides an overview of the content analysis conducted, which examines corporate reports from 2011 to 2020.

Moreover, the chapter aims to shed light on current CSR practices and emerging trends within the public sector by uncovering socially responsible initiatives and identifying patterns. The outcomes of this chapter contribute to the understanding of how public sector organisations engage in CSR activities and adapt to evolving expectations.

Figure 5.1: Chapter Structure

The rest of the chapter is structured as follows: First, a descriptive analysis will be presented, which will highlight the examination of all 33 pre-determined themes extracted deductively from the annual reports, along with an assessment of their performance. Second, the chapter will discuss the seven dimensions of CSR and their respective performances. Third, industry-specific performances will be presented, which will highlight variations across different sectors. Lastly, the chapter will conclude with a discussion and final remarks section that summarises the key findings and their implications.

5.2 Research Questions

As mentioned earlier and as outlined in Chapter 1, this chapter focuses on the first research objective, which aims to ascertain the nature of CSR activities practiced by public sector organisations in Nigeria. To address this research objective and to provide insights into research question 1, namely, which is “What kind of CSR activities do public sector organisations in Nigeria conduct?”, the following sub questions have been formulated:

1. What specific kinds of CSR activities are conducted by public sector organisations in Nigeria?

2. What are the different CSR practices observed across various industries?

3. What trends and patterns can be identified in the realm of CSR within the public sector?

The subsequent sections will present the analysis of the results, aiming to address these research questions.

5.3 Descriptive Analysis of CSR Practices

This section offers a descriptive analysis of the CSR activities practiced by public sector organisations in Nigeria. It provides insights into the performance and implementation of each of the 33 pre-defined CSR themes, (Belal, 2001; Haniffa and Cooke, 2005; Jennifer Ho and Taylor, 2007; Murthy, 2008; Lipunga, 2013; Ghosh, 2015; Mishra and Siddiqui, 2018). as evidenced in the examined reports. Through this analysis, a thorough assessment can be made regarding the extent to which these themes were addressed, while also highlighting any observed variations over the specified period.

5.3.1 Analysis of CSR Practices

Tables 5.1, 5.2, and 5.3 report an analysis of CSR practices across multiple levels. Firstly, Table 5.1 provides an extensive presentation of CSR activities, displaying the results pertaining to each of the 33 themes and 7 categories. This table comprises the different CSR activities practiced by various organisations, as indicated in the data. Moreover, Table 5.2 offers a detailed assessment of the practices and performance of individual industries and provides an overview of the CSR landscape, highlighting variations and patterns of practice

Table 5.1: CSR Practices (2011 - 2020): 7 Dimensions and 33 themes

Dimension	Theme	Average for Themes	Ranking for Themes	Average for Dimensions	Ranking for Dimensions
CSR Strategy	Project based	0.929	3	0.742	2
	Non-project based	0.945	1		
	Disclosure of CSR	0.931	2		
	CSR policy/commitment	0.764	12		
	CSR department/focal person	0.141	28		
Philanthropy	Support business development	0.166	27	0.379	5
	Support job creation	0.258	21		
	Support education	0.848	7		
	Healthcare Infrastructure	0.313	20		
	Transport infrastructure	0.101	30		
	Sports/arts and culture	0.233	23		
	Create social change	0.735	14		
Human Resource	Employee welfare	0.909	4	0.729	3
	Equal opportunity	0.756	13		
	Training and development	0.876	5		
	Employee health and wellbeing	0.376	18		
Environment	Commitment to the environment	0.204	25	0.182	7
	Reduce carbon emissions	0.21	24		
	Renewable sources of energy	0.166	26		
	Protection of the environment	0.253	22		
	Climate Change	0.076	31		
Economic	High operating efficiency	0.367	19	0.453	4
	Competitive Advantage	0.059	32		
	Social license to operate	0.69	16		
	Innovative revenue generation	0.696	15		
Legal	Performs within the law	0.805	8	0.801	1
	Files in annual report	0.85	6		
	International standards	0.77	10		
	Responsible product or service	0.78	9		
Ethical	Sustainable development	0.405	17	0.33	6
	Performs within societal values	0.767	11		
	Triple Bottom Line	0.119	29		
	Human rights	0.027	33		

***Notes**: Dimensions and Themes are defined in section 3.8.3*

Table 5.1 presents an analysis of CSR performance, examining seven distinct dimensions and 33 themes. The variables in the table were identified through content analysis, with responses recorded on a scale of 0 to 1. A score of '1' indicates that the variable is reported, while '0' signifies that it is not reported or unavailable. The table displays the mean scores and ranks for each category and theme.

Notably, the findings reveal varying degrees of emphasis on different dimensions. The legal dimension demonstrates the highest level of observance, with a mean score of 0.801. This is closely followed by CSR strategy and human resources, which have mean scores of 0.742 and 0.729, respectively. On the other hand, the environmental and ethical dimensions receive lower priority, with mean scores of 0.182 and 0.33, respectively. This suggests a potential gap in the implementation of these dimensions, which may be influenced by Nigeria's unique economic, social, and cultural factors. These factors could divert attention from global CSR norms, such as those outlined in the Brundtland Report, UNFCC, Kyoto Protocol, Paris Agreement, and others.

Furthermore, the levels of adherence in the philanthropic and economic dimensions are moderate, with mean scores of 0.379 and 0.453, respectively. It is worth noting that dimensions with higher observation rates have larger counts, indicating conscientious pursuit and diligent execution. The link between the philanthropic dimension and the discretionary nature of CSR, as alluded to by Amaeshi et al. (2006), is also worth considering.

Figure 5.2: CSR Performance Based on Dimension

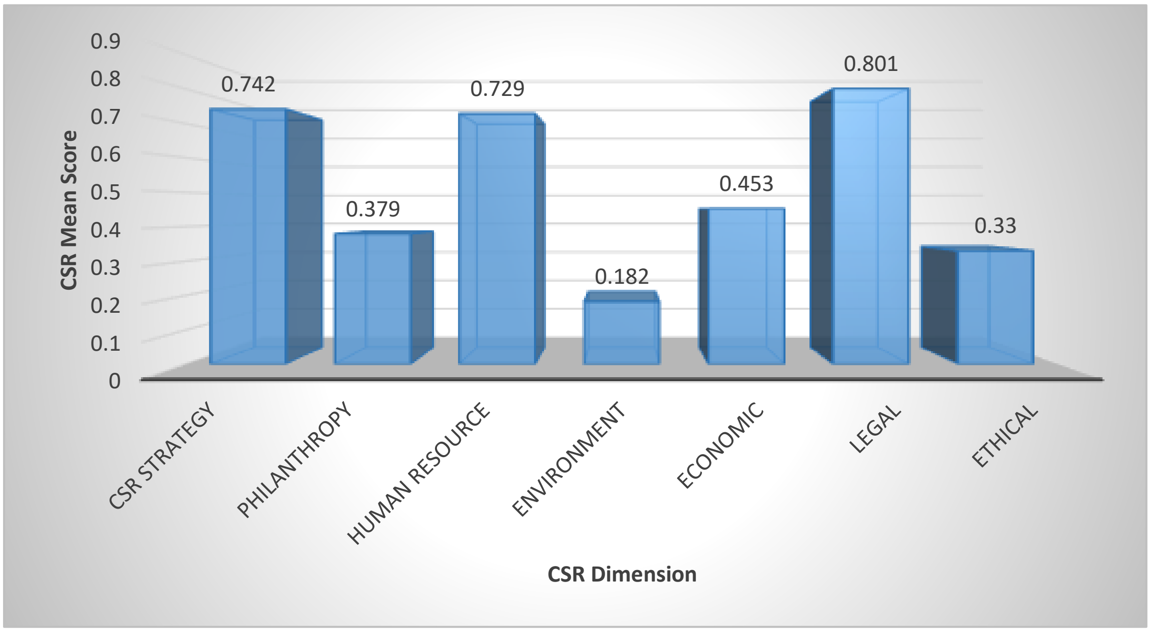


Figure 5.2 visually illustrates the distribution of CSR categories, highlighting the predominant emphasis on legal aspects and the limited attention given to environmental considerations. This trend can be attributed to the strict enforcement measures associated with legal obligations, while the recognition and prioritisation of environmental concerns still require broader acceptance and collaborative efforts across industries.

Furthermore, Table 5.1 provides an analysis of the performance of the 33 examined themes, which represent the activities organisations undertake as part of their CSR initiatives. Based on Table 5.1, it is clear that the most prevalent activity is non-project-based activity, ranking first with the highest score. Following closely are the disclosure of CSR, project-based themes, and employee welfare, which rank second, third, and fourth, respectively, with mean scores of 0.93, 0.92, and 0.90. The table also reveals moderate levels of observation for certain themes such as innovative ways of revenue generation, social licence to operate, sustainable development, and employee health and well-being, with mean scores of 0.696, 0.69, 0.405, and 0.376, respectively.

Additionally, Table 5.1 highlights the least observed activities, which include the provision of transport infrastructure (mean score of 0.101), climate change (mean score of 0.076), competitive advantage (mean score of 0.059), and human rights (mean score of 0.027). The low score for human rights initiatives can be attributed to several factors, notably limited awareness and prioritisation of human rights issues, a regulatory framework characterised by leniency, a perceived greater importance of other CSR domains, the influence of cultural and societal norms, deficiencies in reporting transparency, and perhaps even a lack of substantial external pressures from advocacy organisations, international organisations, and so on.

5.3.2 Industry Specific CSR Activities

In contemporary business operations, CSR has become a vital aspect. Organisations are increasingly recognising their duty to make positive contributions to society and the environment. This section explores the performance of CSR activities within specific industries in the public sector. It highlights both disparities and commonalities in CSR practices. The focus is on assessing the overall mean scores and ranks of five major industries: oil and gas, banking, finance, power, and the environment, as classified in Chapter 4. By closely examining CSR practices in these sectors, insights into the level of engagement and performance in fulfilling social responsibilities can be drawn.

Table 5.2: CSR Practices Across Industry

Industry	Overall mean	Rank
Oil and Gas	0.771	1
Banking	0.508	2
Financial	0.472	4
Power	0.478	3
Environment	0.452	5

The overall average values for different industries, as detailed in Table 5.2, provide insights into the extent of CSR engagement over a span of 10 years. The oil and gas industry takes the lead with an above-average overall mean score of 0.771, which signifies a strong commitment to fulfilling social responsibilities. This commitment is evident through active involvement in community development initiatives and investments in sustainable energy projects, aligning with global sustainability objectives and regulatory frameworks (NEITI, 2007; Global Reporting Initiative, 2016; United Nations, 2015).

The banking industry secures the second position, demonstrating significant CSR engagement with an overall mean score of 0.508. Active participation is observed through financial literacy programmes, philanthropic endeavours, and support for charitable causes, all of which contribute to economic development (Kaur and Bhaskaran, 2015; Miralam and Jeet, 2020; Sharma and Sathish, 2022).

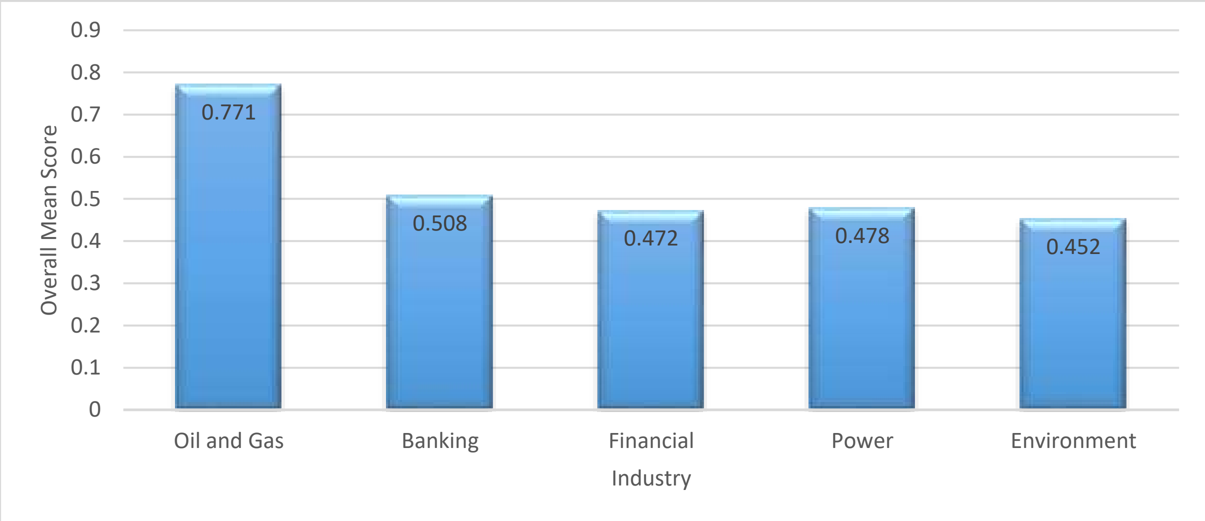
The power industry, which encompasses electricity generation, transmission, and distribution, ranks third with an overall mean score of 0.478, underscoring its dedication to CSR practices. Investments in renewable energy projects and efforts to minimise carbon emissions emphasise the industry's commitment to environmental sustainability (Edomah et al., 2021; Gigauri and Vasilev, 2022).

The financial industry secures the fourth position with an overall mean score of 0.472, exhibiting involvement in CSR activities such as ethical investment practices, initiatives for financial inclusion, and contributions to social welfare programmes.

Lastly, the environment industry ranks fifth with an overall mean score of 0.452. Although it lags behind other sectors, it actively contributes to CSR by emphasising environmental conservation, eco-friendly product development, and sustainable business practices. The lower ranking can be attributed to unique challenges, including stringent environmental regulations, which highlight the intricate nature of CSR and the need to consider various influencing factors (Hadi, 2021; Rodriguez-Espandola et al., 2022; Awan and Scroufe, 2022).

These findings encourage reflection on the many-sided nature of CSR, challenging preconceived notions about sector-based CSR performance. The study emphasises the significance of considering regulatory frameworks, market demands, and public scrutiny when assessing CSR practices within industries.

Figure 5.3: CSR Practices Across Industry



Varying levels of engagement and performance can be observed among different sectors, as shown in Figure 5.3.

In summary, this analysis of industry-specific CSR activities highlights the importance of CSR in the public sector. As organisations recognise their role in making positive contributions to society and the environment, CSR has become an essential part of business operations. The analysis of different sectors reveals that they exhibit different levels of engagement and performance in CSR practices, emphasising the need for tailored approaches to address sector-specific challenges and opportunities.

The oil and gas industry emerges as the top performer in CSR activities, demonstrating its strong commitment to fulfilling social responsibilities. Close behind, the banking and power industries show commendable engagement in CSR initiatives, while the financial sector also plays a significant role in contributing to societal well-being. Although ranking fifth, the environmental industry actively contributes to CSR practices and underscores the importance of environmental sustainability in business operations.

These findings highlight the need for continuous improvement and targeted interventions to enhance CSR performance within each industry. By understanding the distinct CSR practices of different sectors, policymakers and organisations can develop sector-specific strategies to promote greater engagement and have a more positive impact on society and the environment. In this way, the business community can collectively work towards building a more socially responsible and environmentally conscious future.

5.3.3 CSR Trends and Patterns

Building on the analysis presented earlier, this section aims to evaluate patterns and trends in CSR performance by examining activities related to the seven identified dimensions and 33 themes. These dimensions encompass various aspects of CSR, including environmental stewardship, philanthropy, and ethical governance. It is essential to comprehend these evolving trends as CSR is dynamic and has a significant impact on organisational behaviour and performance (Lapati et al., 2019). The main objective of this section is to provide a broad understanding of the specific areas of CSR that the public sector prioritises.

In the larger context of the background literature review in Chapter 2, it is evident that there have been significant shifts in the trends of CSR activities over time (Latapi et al., 2019; Abdulkadir, 2021). The existing literature consistently highlights the increasing attention and importance given to CSR, as organisations recognise the crucial significance of incorporating social and environmental considerations into their business practices. This involves taking responsibility for the well-being of host communities, considering the different dimensions of CSR outlined in Carroll's Pyramid, and examining how various stakeholders' interests are currently being taken into account (Masoud, 2017). Understanding these evolving trends is crucial, given the dynamic nature of CSR practices and their profound impact on organisational behaviour and performance (Latapi et al., 2019).

To further illustrate these dynamics, it is essential to examine CSR trends, as shown in Table 5.3. The data in Table 5.3 provides compelling evidence of an overall improvement in CSR performance and a significant transformation in observed CSR practices over the years under investigation. These findings underscore the need for careful monitoring and an understanding of the evolving landscape of CSR activities. These efforts are instrumental in developing informed strategies and policies that promote sustainable and responsible business conduct, ensuring both organisational success and societal well-being.

Table 5.3: Trend of CSR Activities from 2011 – 2020													
Dimension	**Theme**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**Average for Dimensions**	**Average for Themes**
CSR Strategy	Project based	0.75	0.88	1	0.95	0.95	0.95	0.82	1	1	1	**0.733**	**0.929**
	Non-project based	0.75	0.88	1	1	1	1	0.82	1	1	1		**0.945**
	Disclosure of CSR	0.69	0.88	1	1	1	1	0.74	1	1	1		**0.931**
	CSR policy/commitment	0.56	0.82	0.83	0.79	0.79	0.84	0.32	0.9	0.9	0.9		**0.764**
	CSR department/focal person	0.13	0.12	0.11	0.11	0.11	0.16	0.05	0.21	0.21	0.21		**0.141**
Philanthropy	Support business development	0.06	0.06	0.11	0.16	0.21	0.21	0.06	0.26	0.26	0.26	**0.379**	**0.166**
	Support job creation	0.13	0.06	0.06	0.11	0.05	0.21	0.35	1	0.32	0.32		**0.258**
	Support education	0.56	0.82	1	0.95	0.95	0.95	0.36	1	0.95	0.95		**0.848**
	Healthcare Infrastructure	0.19	0.18	0.17	0.16	0.16	0.21	0.08	0.21	0.9	0.9		**0.313**
	Transport infrastructure	0.06	0.12	0.06	0.05	0.11	0.11	0.04	0.16	0.11	0.21		**0.101**
	Sports/arts and culture	0.13	0.12	0.22	0.16	0.21	0.16	0.07	0.21	0.79	0.26		**0.233**
	Create social change	0.13	0.12	0.94	0.9	0.9	0.9	0.64	0.95	0.95	0.95		**0.735**
Human Resource	Employee welfare	0.69	0.88	1	1	1	1	0.52	1	1	1	**0.729**	**0.909**
	Equal opportunity	0.19	0.53	0.83	0.9	0.9	0.9	0.59	0.95	0.9	0.9		**0.756**
	Training and development	0.56	0.82	1	1	1	1	0.38	1	1	1		**0.876**
	Employee health and wellbeing	0.25	0.24	0.22	0.26	0.26	0.26	0.11	0.26	0.9	1		**0.376**
Environment	Commitment to the environment	0.13	0.18	0.11	0.21	0.21	0.21	0.15	0.26	0.26	0.32	**0.182**	**0.204**
	Reduce carbon emissions	0.19	0.18	0.17	0.21	0.21	0.21	0.15	0.26	0.26	0.26		**0.21**
	Renewable sources of energy	0.13	0.12	0.11	0.16	0.16	0.16	0.21	0.21	0.21	0.21		**0.166**
	Protection of the environment	0.25	0.24	0.22	0.21	0.21	0.21	0.09	0.37	0.37	0.37		**0.253**
	Climate Change	0	0	0	0.05	0.11	0.11	0.03	0.16	0.16	0.16		**0.076**

Table 5.3 (Continued)

Economic	High operating efficiency	0.13	0.12	0.11	0.11	0.11	0.11	0.05	1	1	0.95	**0.453**	**0.367**
	Competitive Advantage	0.06	0.06	0.06	0.05	0.05	0.05	0.1	0.05	0.05	0.05		**0.059**
	Social license to operate	0.19	0.59	0.83	0.79	0.79	0.79	0.34	0.84	0.84	0.9		**0.69**
	Innovative revenue generation	0.19	0.65	0.78	0.74	0.79	0.79	0.35	0.9	0.9	0.9		**0.696**
Legal	Performs within the law	0.31	0.71	0.94	0.9	0.9	0.9	0.4	1	1	1	**0.801**	**0.805**
	Files in annual report	0.38	0.77	1	1	1	1	0.36	1	1	1		**0.85**
	International standards	0.25	0.24	1	0.95	0.95	0.95	0.38	1	1	1		**0.77**
	Responsible product or service	0.31	0.71	0.94	0.9	0.9	0.9	0.31	0.95	0.95	0.95		**0.78**
Ethical	Sustainable development	0.06	0.06	0.06	0.05	0.05	0.79	0.08	0.95	0.95	1	**0.329**	**0.405**
	Performs within societal values	0.19	0.71	0.94	0.9	0.9	0.9	0.31	0.95	0.95	0.95		**0.767**
	Triple Bottom Line	0.13	0.12	0.11	0.11	0.11	0.11	0.05	0.16	0.16	0.16		**0.119**
	Human rights	0	0	0	0	0	0	0.11	0.05	0.05	0.05		**0.027**
	Annual mean	**0.26**	**0.39**	**0.51**	**0.51**	**0.52**	**0.55**	**0.29**	**0.64**	**0.68**	**0.67**		**0.501**

Table 5.3 presents a comprehensive analysis of CSR activities in public-sector organisations, covering various dimensions and themes from 2011 to 2020. It offers insights into the evolution of practices over time. The overall CSR scores displayed improvement, starting at 0.263 in 2011, reaching a peak of 0.67 in 2018, and then experiencing a slight decline to 0.501 in 2020. This fluctuation can be attributed to economic conditions, political changes, and the unprecedented impact of the COVID-19 pandemic.

Fluctuations in economic conditions, influenced by oil prices and geopolitical events, played a significant role in these variations. Additionally, political changes, such as leadership transitions in 2015 and 2019, affected government priorities and subsequently shaped organisational approaches to CSR. The unique challenges posed by the COVID-19 pandemic in 2020 led companies to prioritise financial stability over CSR initiatives, which added a distinct element to the score dynamics.

Within the dimension of CSR strategy, a nuanced picture emerges across various sub-themes. Project-based CSR consistently showed improvement, indicating a strong commitment to executing specific CSR projects. Non-project-based CSR activities displayed a robust upward trend, highlighting dedication beyond individual physical projects. The trend in disclosing CSR activities showed fluctuations but maintained an overall upward trajectory, indicating increased transparency in reporting CSR initiatives. Scores for CSR policy and commitment exhibited variability but demonstrated an overall improvement, emphasising ongoing efforts to establish strong CSR policies. Notably, the presence of a dedicated CSR department or focal person consistently received lower scores compared to other themes, underscoring the need for increased emphasis in this area.

In the philanthropy dimension, support for education stood out, consistently achieving a high score, and demonstrating a firm commitment to promoting education as a crucial component of CSR efforts.

While the decline in 2020 can be attributed to exceptional challenges, the overall positive trend in CSR activities throughout the decade underscores the evolving landscape of CSR in the public sector. This sector-specific analysis provides a nuanced understanding of priorities and progress, offering a basis for tailored strategies to enhance CSR performance in the future.

The theme of creating social change exhibited considerable variability, starting at 0.125 in 2011 and reaching its peak at 0.944 in 2013. Despite fluctuations, the scores remained consistently high, hovering around 0.895 from 2014 to 2020, indicating ongoing efforts towards societal change. Support for job creation showed a fluctuating trend, starting at 0.125 in 2011, declining in 2013, and gradually improving to 0.316 in 2020, suggesting varying levels of attention. Scores for healthcare infrastructure demonstrated a moderate upward trend, beginning at 0.188 in 2011 and reaching 0.895 in 2019–2020, highlighting a commitment to improvement. Transport infrastructure, on the other hand, consistently scored low, indicating limited emphasis. Sports, arts, and culture exhibited fluctuations, indicating room for improvement, with scores ranging from 0.053 to 0.789.

Under the Human Resource dimension, employee welfare consistently received a high score, starting at 0.688 in 2011 and maintaining a perfect score of 1.000 from 2014 to 2020, emphasising a positive work environment. Equal opportunity scores showed consistent improvement, beginning at 0.188 in 2011 and reaching 0.947 in 2020, reflecting a dedication to diversity. Training and development consistently scored high, starting at 0.563 in 2011 and maintaining a perfect score of 1.000 from 2013 to 2020, emphasising the importance of skill enhancement. Employee health and well-being displayed a moderate upward trend, starting at 0.250 in 2011 and reaching 1.000 in 2019–2020, indicating room for further improvement.

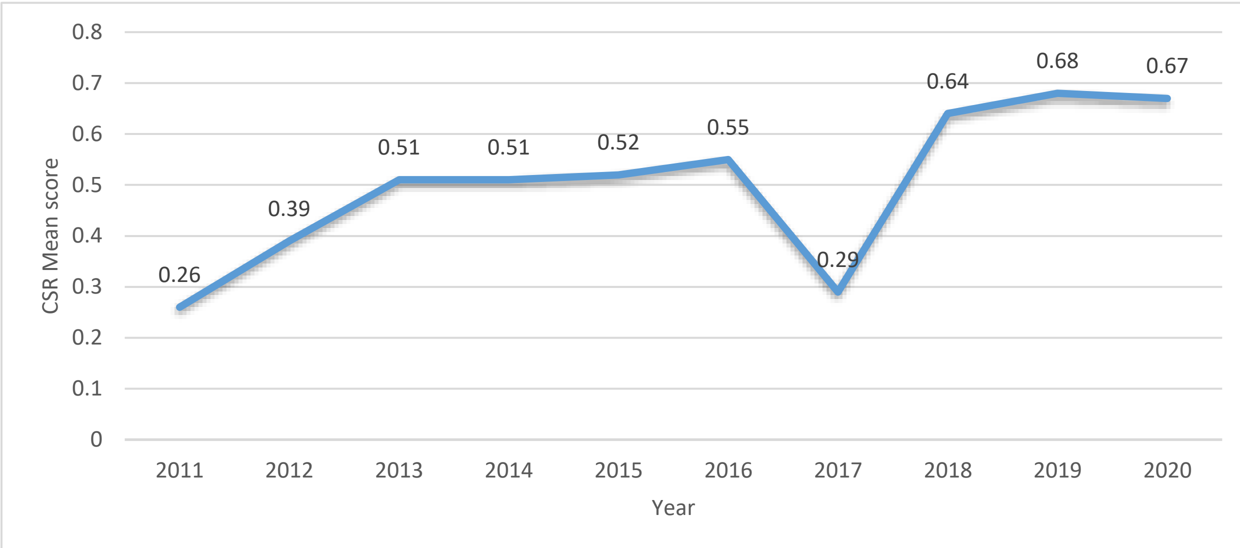
The Environment dimension showcased a fluctuating commitment to environmental concerns, starting at 0.125 in 2011 and reaching 0.316 in 2020, indicating an increasing focus on addressing environmental issues. Efforts to reduce carbon emissions improved overall, starting at 0.188 in 2011 and reaching 0.210 in 2020. Scores for renewable energy sources remained generally low, suggesting limited adoption. Protection of the environment displayed a moderate upward trend, starting at 0.250 in 2011 and reaching 0.368 in 2020, reflecting a commitment to conservation. Addressing climate change emerged as the least-implemented theme.

The economic dimension highlighted a moderate level of transparency in reporting economic initiatives, with an average disclosure score of 0.367. The social licence to operate received the highest average score of 0.690, indicating a strong commitment to socially responsible business practices. Within this theme, high operational efficiency scored 0.367, while gaining a competitive advantage exhibited the lowest level of implementation at 0.053.

The legal dimension revealed a high level of compliance with legal requirements, with an average score of 0.805 for adhering to the law. Further examination showed high levels of implementation in filing annual reports (0.850), compliance with the law (0.805), and providing responsible products or services (0.780). The least observed aspect within this dimension was the adherence to international standards, scoring 0.770.

The ethical dimension encompassed sub-themes such as sustainable development, societal values, the triple bottom line, and human rights. Sustainable development received the highest average score of 0.405, aligning organisational performance with environmental and social factors. Organisational performance aligned with societal values scored 0.760, commitment to sustainable development scored 0.405, and consideration of the triple bottom line scored 0.110. Human rights were the least emphasised, scoring 0.020. Figure 5.4 visually illustrates the performance of CSR over the years.

Figure 5.4: CSR Performance of the Nigeria Public Sector from 2011 to 2020



The analysis presented in Table 5.3 provides insights into the trends of CSR in the Nigerian public sector over the past decade. This analysis contributes to the understanding of the evolving landscape of corporate responsibility by attributing the improvement in CSR performance to the increased awareness and demand for responsible practices (Palanivelu and Apdhulkasdhar, 2019).

In summary, the analysis of CSR trends reveals mixed performance across different themes. While project-based CSR, support for education, and employee welfare consistently scored high, areas such as CSR policy and commitment, transport infrastructure, and high operating efficiency showed potential for improvement. These findings highlight the dynamic nature of CSR activities and provide insights for shaping strategies and policies that promote sustainable business conduct in the public sector.

The annual mean scores presented in the table illustrate the overall CSR trend from 2011 to 2020, indicating an increase from 0.26 to 0.67. This suggests a progressive enhancement in CSR activities, indicating a growing emphasis on social responsibilities and the integration of CSR into business operations over the past decade.

In conclusion, the analysis of CSR trends from 2011 to 2020 underscores the positive evolution of CSR practices in public-sector organisations. It is evident that consistent efforts have been made to address social, environmental, and economic concerns, with certain areas, such as employee welfare and environmental commitment, demonstrating higher engagement and performance. This analysis serves as a foundation for benchmarking CSR activities and guiding policymakers and organisations in prioritising resources and interventions to improve CSR practices. It emphasises the need for public sector organisations to build upon their CSR efforts, adopt innovative approaches, and align strategies with evolving societal expectations to ensure a sustainable future for all stakeholders.

5.4 Discussion

The findings in this chapter provide compelling evidence of improved performance in various dimensions of CSR practices across diverse organisations and industries over different time periods (Tables 5.1, 5.2, and 5.3). These results reflect successful implementation, with a notable decrease in numbers in 2017 (Figure 5.4), followed by a recovery in the following year. Minimal variation is observed in 2019 and 2020. The subsequent sections will discuss the contributing factors to these trends.

To understand these influencing factors, the following sections will examine various CSR dimensions, offering insights into CSR strategy, philanthropy, human resources, the environment, economics, legal aspects, and ethical considerations. Each dimension will be critically assessed to identify strengths, weaknesses, and opportunities for improvement across industries in Nigeria.

5.4.1 Overall CSR Practices

The deductive development of seven CSR dimensions and the examination of 33 themes in this study have significantly contributed to the knowledge base surrounding CSR practices, positioning this study as one of the most extensive investigations conducted thus far in CSR research, particularly concerning the public sector in Nigeria. This approach is consistent with previous studies, such as Haniffa and Hudaib (2007).

The first dimension investigated in this study is CSR strategy, which involves the scrutiny of organisational CSR practices through physical project interventions, the presence of CSR policies or commitments, and the establishment of designated offices or desks for strategic planning and implementation of CSR activities. These offices or desks help in demonstrating commitment to social responsibilities (Zhang, 2019) and lead to creating favourable conditions where there will be social and economic development, fostering innovation (Szelgowska-Rudzka, 2016). A detailed analysis reveals a higher prevalence of non-physical projects compared to physical undertakings. Annual reports disclose non-project activities, such as providing training and skill acquisition programmes to host communities. In contrast, project-based initiatives encompass the construction of schools or classrooms, the provision of hospital beds, and the facilitation of basic amenities like pipe-borne water. Notably, the findings indicate a conspicuous lack of emphasis on CSR policies or commitments, with numerous organisations lacking written statements that explicitly articulate their dedication to CSR practices.

However, recent observations underscore the paramount significance of establishing such policy statements, as they serve as critical tools in reinforcing an organisation's commitment to CSR, enhancing reputation and trust, fostering employee engagement and motivation, advancing social and environmental goals, and meeting stakeholder expectations (Graafland, 2018). Organisations with well-defined CSR policies are better positioned to align their activities with strategic objectives, leading to more meaningful and impactful CSR initiatives.

Furthermore, contemporary research highlights the importance of incorporating stakeholder engagement and inclusivity into CSR strategies (Fornes et al., 2019). By involving stakeholders in the decision-making process and considering their perspectives and needs, organisations can design more effective CSR initiatives that create shared value for both the organisation and the community (Jacqueminet and Trabelsi, 2018). Stakeholder engagement also enhances the legitimacy and reputation of organisations, fostering stronger relationships with various stakeholders and enhancing overall organisational performance (Sachs and Kujala, 2021).

Moreover, the inclusion of stakeholder voices in CSR strategy development can lead to more sustainable and contextually relevant initiatives that address the specific needs and priorities of local communities and other stakeholders (Fassin, 2012). Engaging with stakeholders through dialogue and consultation can create a sense of ownership and collaboration, contributing to the long-term success and impact of CSR programmes (Eweje and Bathurst, 2017).

Recent studies have also emphasised the role of technology in enhancing CSR strategies. With the rise of digitalisation and social media, organisations can now engage with a wider range of stakeholders and communicate their CSR efforts transparently and effectively (Ali et al., 2015). Leveraging technology can lead to increased trust and support from stakeholders, bolstering the impact of CSR initiatives.

In summary, the findings in this section shed light on the significance of developing robust CSR strategies that encompass physical and non-physical projects, the establishment of explicit CSR policies, and the integration of stakeholder engagement and technology. Addressing these aspects can further enhance the effectiveness and impact of CSR practices in the Nigerian public sector. This study contributes to the understanding of CSR practices in Nigeria and offers insights for policymakers, practitioners, and researchers seeking to promote sustainable development and social impact through CSR initiatives.

5.4.2 CSR Practices across Industries

The findings presented in this study provide insights into the varying levels of CSR engagement across different industries in the Nigerian public sector. The results exhibit distinct patterns in CSR performance, with the oil and gas industry leading in CSR efforts, closely followed by the banking, power, financial, and environmental sectors.

The dominance of the oil and gas industry in CSR performance can be attributed to its strategic focus on addressing environmental challenges, particularly in the Niger Delta region. The region has suffered from the adverse effects of water and air pollution, leading to issues of displacement and controversies involving both multinational and indigenous companies. In response to these challenges, the oil and gas industry has embraced CSR practices, with notable initiatives such as the adoption of the General Memorandum of Understanding (GMoU) model, which emphasises community development and environmental conservation (Aaron, 2012). The industry's high ranking in CSR reflects its extensive involvement in community development projects, environmental conservation efforts, and social investment programmes (Uwem, 2019). This commitment aligns with the sector's economic significance and regulatory standards (World Bank, 2018; NEITI, 2007). Nevertheless, challenges related to transparency and accountability pose risks, necessitating concerted efforts to sustain and enhance positive impacts on society and the environment (Ekperusi et al., 2020).

Similarly, the banking industry occupies a noteworthy position in CSR, with a focus on financial inclusion, philanthropy, and educational support. With an overall mean score of 0.508, the sector's dedication to economic development is commendable (Sharma and Sathish, 2022). Aligning CSR efforts with the Sustainable Development Goals (SDGs) emerges as a viable strategy for the banking sector to contribute more effectively to sustainable development and address social and environmental challenges (Sengupta et al., 2023). Despite this positive engagement, there is still room for improvement in expanding the depth and breadth of CSR practices within the sector.

In the financial industry, a lower overall mean score of 0.472 indicates a level of CSR performance that lags behind the oil and gas and banking sectors. While the financial sector demonstrates a commendable commitment to responsible lending practices, customer education programmes, and employee welfare initiatives, there are opportunities to enhance CSR engagement and strengthen the sector's impact on society and the environment. Recent studies emphasise the importance of ethical considerations and call on financial institutions to adopt ethical investment strategies and ensure transparent reporting of CSR activities in order to build trust with stakeholders (Herzig and Moon, 2012; Darus et al., 2015; Watts, 2015). The power industry, with an average score of 0.478, is ranked third, indicating a moderate level of CSR performance. This sector focuses on promoting renewable energy sources, improving rural electricity access, and minimising environmental impacts. However, further progress is necessary to effectively address industry-specific challenges and make a more significant contribution to sustainable development. Recent research suggests that adopting innovative and sustainable energy solutions, as well as engaging in partnerships, can enhance the CSR impact of the power industry (Alnuaim, 2019; Batool et al., 2023).

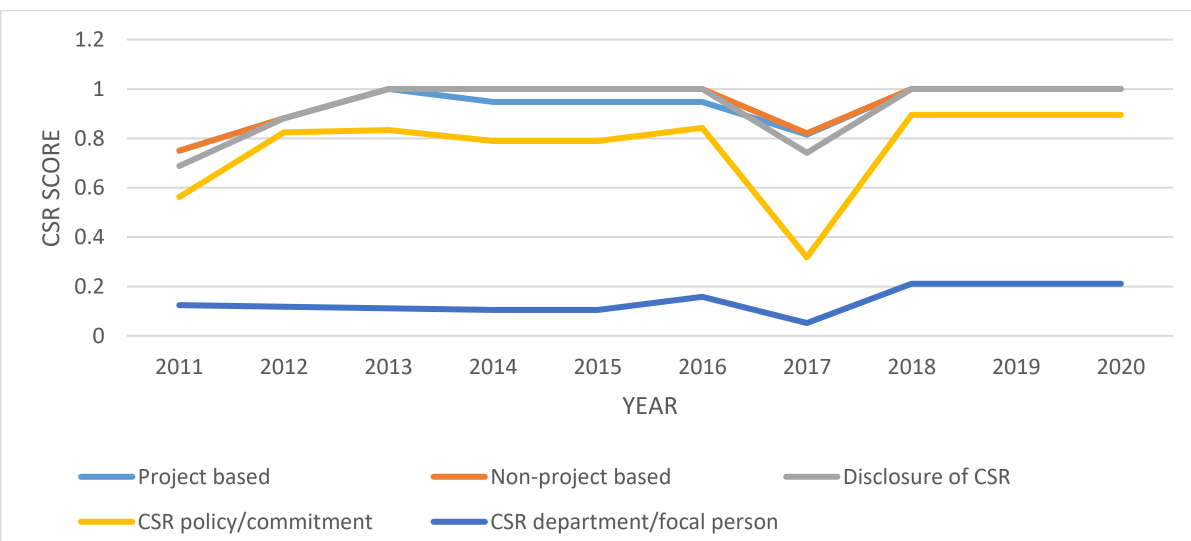
In contrast, the environmental industry achieves the lowest average score of 0.452, placing it fifth with a comparatively weaker CSR performance. CSR initiatives in this sector primarily concentrate on environmental conservation, waste management, and sustainable resource utilisation. Nonetheless, there is a clear need for a greater emphasis on CSR practices to make a meaningful contribution to environmental sustainability and preservation. Recent studies advocate for the adoption of circular economy principles and sustainable production practices within the environmental industry to enhance CSR performance and contribute to a more ecologically conscious society (Rodríguez-Espíndola et al., 2022; Awan and Sroufe, 2022).

In conclusion, the examination of CSR performance across various industries in Nigeria reveals variations in average scores and rankings. The oil and gas industry emerges as the top performer, demonstrating a strong commitment to CSR activities that address social and environmental challenges. While the banking and power industries exhibit commendable engagement in CSR, efforts must be intensified in the financial and environmental sectors to improve CSR performance. These findings offer valuable insights for policymakers, industry stakeholders, and organisations seeking to understand the state of CSR practices across diverse industries in Nigeria.

5.4.3 CSR Trends and Patterns

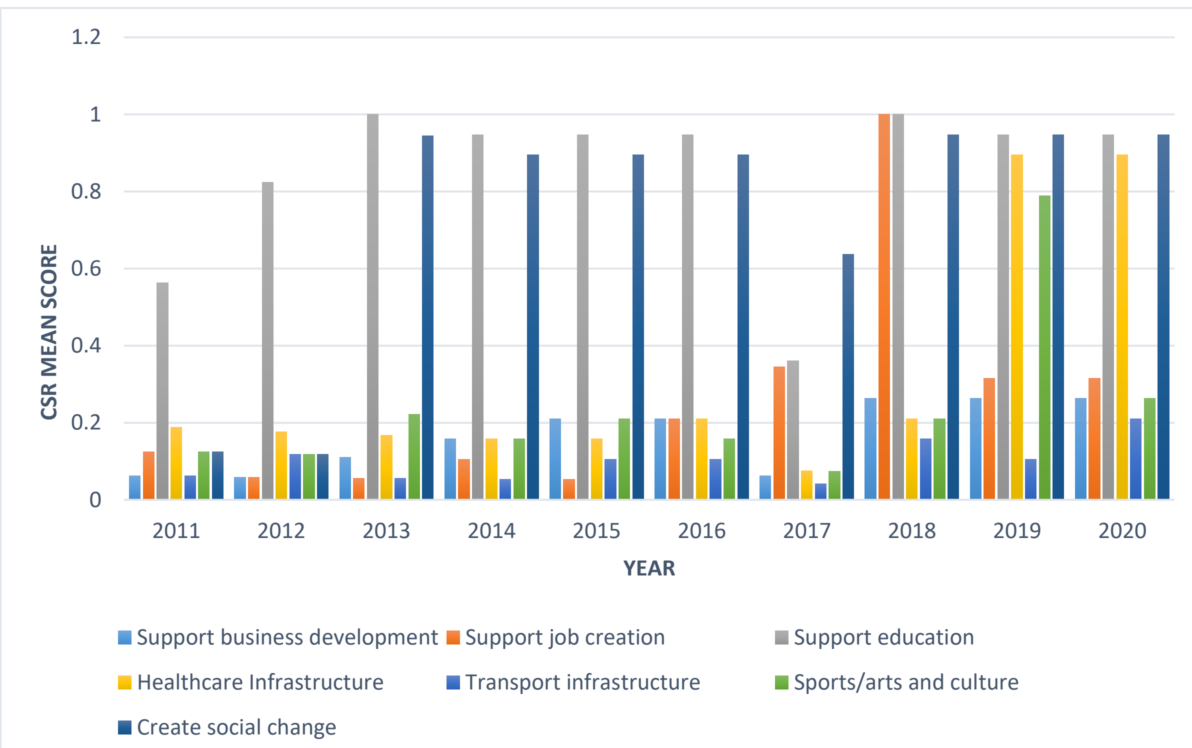
The analysis presented in Table 5.3 provides insights into the trends and patterns of CSR activities in Nigeria from 2011 to 2020. This table carefully outlines the average scores of various CSR dimensions and themes, shedding light on the disclosure and implementation of CSR practices across different categories. These categories include environmental stewardship, philanthropy, and ethical governance. The analysis also explores how different dimensions outlined in models such as Carroll's (2016) and various stakeholder interests are taken into account (Masoud, 2017). These findings significantly contribute to the understanding of CSR practices in the country and lay a crucial foundation for identifying areas that require further attention and improvement. It is worth noting that the trend aligns with previous findings emphasising the increasing attention and importance given to CSR (Masoud, 2017; Latapi et al., 2019). Figure 5.5 below presents a visual representation of the CSR strategy dimension and the performance of its themes across the years.

Figure 5.5: CSR Strategy



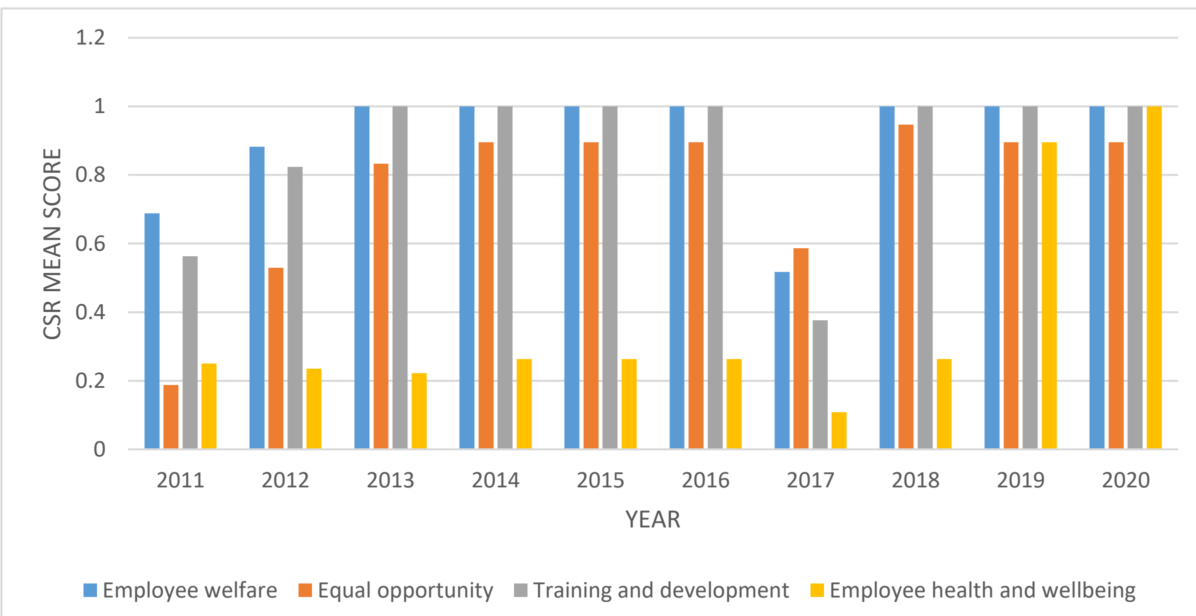
The analysis of the CSR strategy shows that both project-based and non-project-based initiatives have consistently improved over the years. The high average disclosure scores for project-based and non-project-based CSR activities demonstrate a strong commitment to community development and social investment. Previous research, such as Zhang (2019), emphasises the importance of organisational CSR practices through physical project interventions. It is worth noting that non-physical projects, such as training and skill acquisition programmes, are prevalent, indicating a focus on capacity building and human capital development within host communities. However, it is important to observe the lack of emphasis on CSR policies or commitments among organisations, suggesting a need for clearer articulation of CSR objectives and strategies. Hence, having clear CSR policies and commitments, as alluded to by Zhang (2019), helps with good CSR practices.

Figure 5.6: Philanthropic Activities



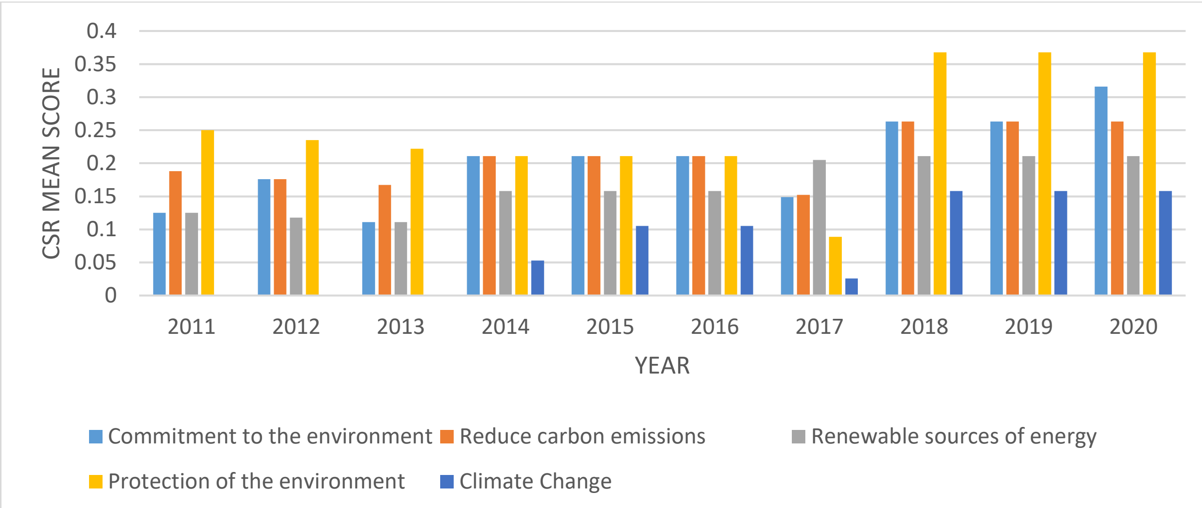
Moving on to philanthropy, CSR activities that support business development, job creation, education, healthcare infrastructure, sports, the arts, and culture have shown a positive trend. The average disclosure scores for these themes indicate an increasing recognition of the significance of social investment and community engagement in these specific areas. This is consistent with previous studies that emphasise that most CSR in Nigeria is considered philanthropic, and donations and contributions are deeply ingrained in the socio-cultural fabric of the Nigerian population (Helg, 2007; Amaeshi et al., 2006). However, there is still room for improvement, particularly in sectors such as healthcare infrastructure and transport infrastructure, where the average scores are relatively low.

Figure 5.7: Human Resource Practices



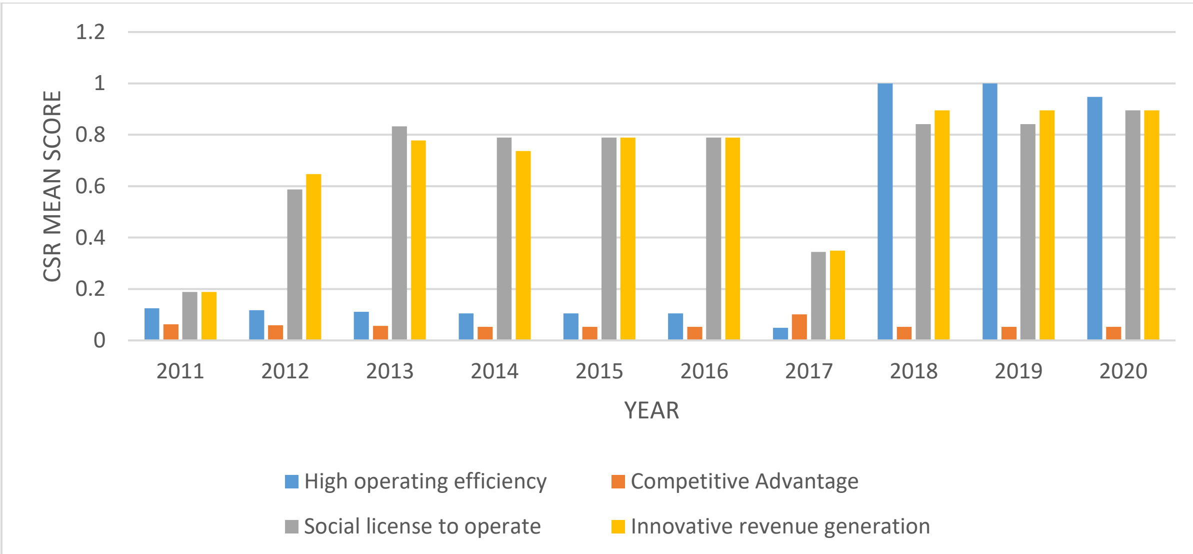
Within the human resource dimension, CSR practices that focus on employee welfare, equal opportunity, training and development, and employee health and well-being have consistently received high scores. This trend reflects a strong commitment to promoting a positive work environment and investing in the well-being and professional growth of employees. These factors are pivotal for fostering a motivated and engaged workforce.

Figure 5.8: Environmental Practices



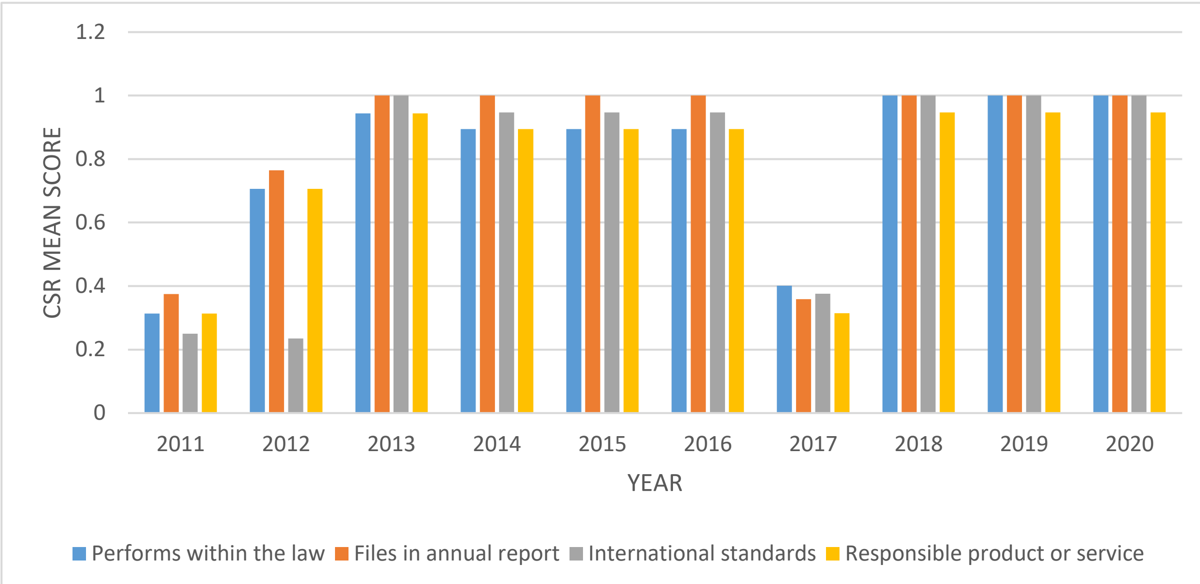
In the environmental dimension, organisations in Nigeria have shown a moderate commitment to CSR activities concerning environmental protection, renewable energy sources, and carbon emissions reduction (Abdulkadir, 2021). However, there is a pressing need for more focus on climate change-related initiatives, as the average scores for this theme are disappointingly low. Recent research has highlighted the significance of adopting sustainable business practices and implementing eco-friendly initiatives to decrease organisations' carbon footprint and contribute to environmental conservation efforts (Lopez et al., 2023; Nacu, 2022).

Figure 5.9: Economic Efficiency



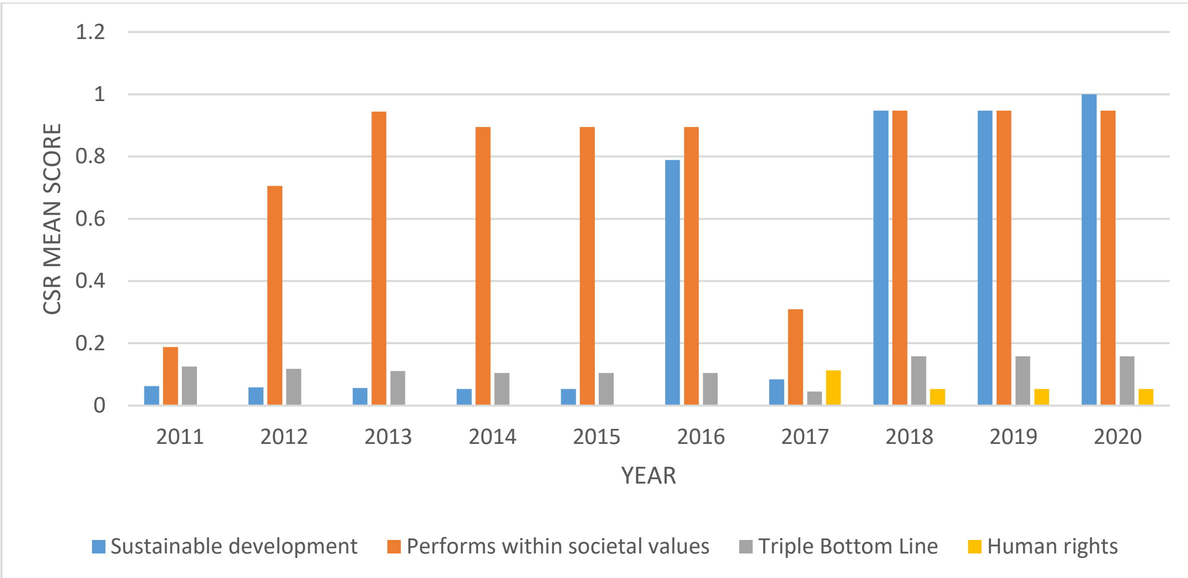
CSR practices related to economic aspects, such as high operating efficiency, competitive advantage, social licence to operate, and innovative revenue generation, have demonstrated positive trends (Asemah et al., 2013). This indicates a growing understanding of the potential benefits of CSR in terms of business performance and sustainability, as organisations increasingly recognise the role of responsible business practices in achieving long-term success. Recent studies have highlighted the positive impact of CSR on financial performance and competitive advantage, further emphasising the significance of these economic-related CSR activities (Ma et al., 2023; Zhao, 2019).

Figure 5.10: Legal Compliance Practices



Within the legal dimension, organisations have generally performed well in adhering to laws and regulations and filing CSR-related information in their annual reports. The average scores for international standards and a responsible product or service also suggest a strong commitment to meeting legal and ethical requirements, further highlighting the significance of upholding ethical principles in CSR endeavours. However, it is essential for organisations to continually monitor and evaluate their CSR initiatives to ensure compliance with evolving legal and regulatory frameworks (Fatima and Elbanna, 2023).

Figure 5.11: Ethical Activities



The findings indicate a positive trajectory, signifying the growing recognition of CSR's importance for both businesses and society. However, certain areas require focused improvements, particularly in climate change-related initiatives and human rights considerations. The analysis highlights the need for ethical considerations, including sustainable development, adherence to societal values, and triple bottom-line principles. While there is an upward trend in these areas, human rights-related issues present a significant gap, necessitating organisations to prioritise this critical aspect. Integrating human rights principles into CSR strategies is increasingly acknowledged as vital for promoting social justice and human dignity (Schrempf-Stirling et al., 2022; Carroll, 2021).

This analysis aligns with recent research that emphasises the significance of CSR in Nigeria's context. The involvement of stakeholders has emerged as pivotal, influencing CSR practices, and contributing to sustainable development (Falla Shayan et al., 2022; Taghian et al., 2015). By engaging stakeholders, CSR initiatives can align with community needs, fostering inclusivity and community-centric approaches. Furthermore, the impact of CSR on organisational reputation and brand image is emphasized. A positive CSR reputation enhances competitive advantage by attracting ethically conscious consumers

(Araújo et al., 2023; Mahmood and Bashir, 2020). This positive correlation extends to consumer loyalty, purchase behaviour, increased market share, and long-term financial benefits (Servera-Frances and Piqueras-Tomas, 2019; Sharma and Jain, 2019).

In recent years, the role of CSR in talent attraction and retention has gained prominence. Organisations that prioritise social and environmental responsibility are more likely to attract top talent, resulting in a more engaged and productive workforce (Zainee and Puteh, 2020; Araujo et al., 2023; Mahmood and Bashir, 2020). This evolution in CSR aligns with global sustainability initiatives, such as the United Nations Sustainable Development Goals (SDGs). By aligning CSR efforts with the SDGs, organisations can contribute to global objectives while addressing local and national development priorities (OSSAP-SDGs, 2020).

Despite these positive developments, challenges persist in implementing effective CSR practices in Nigeria. One significant obstacle is the lack of awareness and understanding, particularly among smaller organisations and those in rural areas (Pillai et al., 2022). Efforts to disseminate information about CSR benefits and provide guidance on implementation can help bridge this knowledge gap and promote broader CSR engagement. Additionally, resource constraints pose a challenge, especially for smaller companies facing financial difficulties. Collaboration and partnerships between businesses, government agencies, and civil society can overcome these limitations by leveraging resources and expertise for more substantial CSR efforts (Ruggiero and Cupertino, 2018). Regulatory challenges also exist, with ongoing concerns regarding the enforcement and transparency of CSR guidelines (Amodu, 2017). Strengthening regulatory mechanisms and promoting transparent reporting can enhance the credibility and effectiveness of CSR initiatives in Nigeria.

To foster responsible business practices and advance CSR in Nigeria, a multi-stakeholder approach is crucial. Government agencies, industry associations, civil society organisations, and academia must collaborate to create an enabling environment for CSR

(Wariba, 2023). This approach establishes shared goals, facilitates knowledge sharing, and addresses societal challenges through collective action. Furthermore, recent studies emphasise the role of innovation and technology in driving CSR impact. Innovative energy solutions, for example, can address energy poverty and promote sustainable energy practices in Nigeria's power industry (Adedinni and Jimoh, 2023). Similarly, the adoption of circular economy principles in the environmental industry can minimise waste generation and enhance resource efficiency (Rodríguez-Espíndola, 2022).

Research has also examined the impact of cultural and societal factors on CSR engagement in Nigeria. Aligning CSR initiatives with social demands and cultural values has been recognised as crucial (Obadare, 2006; Ahmadu et al., 2018). Furthermore, human rights principles, guided by the UN Guiding Principles on Business and Human Rights, are seen as transformative, shifting CSR from voluntary initiatives to a legally driven framework (Amadi, 2020; Schrempf-Stirling et al., 2022; Carroll, 2021).

In conclusion, this study highlights the significance of CSR in Nigeria's sustainable development journey while identifying areas that require additional attention. By recognising potential challenges and integrating recent academic research, this study provides a robust foundation for advancing CSR engagement and fostering positive social and environmental impacts in Nigeria.

5.5 Chapter Summary

In summary, this chapter examines CSR practices in Nigeria, utilising extensive data analysis and drawing on a wide array of academic sources. The findings indicate a marked improvement in CSR performance across various dimensions and industries from 2011 to 2020. This progression is particularly notable considering the adoption of previously unpracticed activities and the subsequent recovery following a temporary decline in 2017, emphasising the dynamic nature of CSR practices in the country.

Furthermore, exploring CSR practices across industries sheds light on the varying degrees of engagement and commitment among different sectors. The oil and gas industry emerges as a frontrunner, demonstrating a strong dedication to CSR activities, particularly community development and environmental conservation. The banking and power industries also exhibit commendable CSR engagement. However, the environmental industry lags in its CSR performance, signalling the need for increased efforts in this sector.

Understanding these industry-specific trends provides insights for policymakers and stakeholders to devise targeted interventions and promote sustainable development. This study significantly contributes to the knowledge base surrounding CSR practices in Nigeria by introducing a deductive approach to categorising and assessing CSR dimensions. Examining seven CSR dimensions and 33 themes offers a comprehensive view of CSR engagement in the country, making this research a substantial addition to the field of CSR research, especially in the Nigerian public sector.

Additionally, analysing CSR trends and patterns reveals positive developments in various dimensions. CSR strategies, philanthropy, and human resource practices have consistently improved, indicating growing recognition of the importance of social investment and capacity building within host communities. However, explicitly articulating CSR policies and commitments remains an area for improvement, highlighting the need for organisations to establish written statements reinforcing their dedication to CSR practices. The study also emphasises the pressing need for greater attention to climate change-related initiatives and human rights considerations. Given the growing significance of sustainability and ethical principles in CSR, organisations should prioritise these aspects to promote social justice, environmental conservation, and human dignity.

Integrating recent research sources throughout this chapter strengthens the credibility of the findings and underscores the growing importance of CSR in Nigeria's context. Stakeholder engagement, technology adoption, and ethical considerations have emerged as critical factors influencing CSR strategies, while the positive impact of CSR on organisational reputation, talent attraction, and financial performance further highlights its significance.

Nevertheless, this study also highlights several challenges organisations may encounter in implementing effective CSR practices in Nigeria. These challenges range from a lack of awareness and understanding of CSR concepts to resource constraints and issues related to regulatory enforcement. Addressing these challenges will necessitate a multi-stakeholder approach involving collaboration between government agencies, industry associations, civil society organisations, and academia to create an enabling environment for CSR and support organisations in their CSR endeavours.

In conclusion, the analysis presented in this chapter provides a holistic foundation for policymakers, industry stakeholders, and organisations to understand the status of CSR practices in Nigeria and identify areas for improvement. As Nigeria continues its developmental stride, responsible and sustainable CSR practices hold the potential to shape a brighter future for organisations, society, and the environment.

Chapter Six: Effects of Corporate Governance Mechanisms on Corporate Social Responsibility Practices in the Public Sector

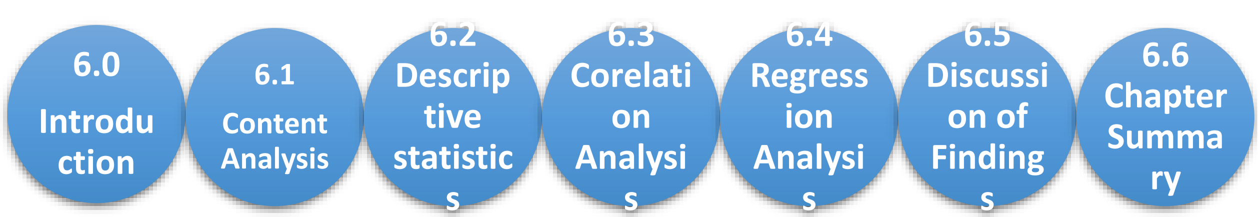
6.1 Introduction

This chapter aims to address the second and third research objectives, which are to examine the relationship between corporate governance attributes and CSR practices with the aim of explaining the influence of governance mechanisms and CSR disclosure practices. To achieve this objective, an extensive assessment of the data was conducted, utilising annual reports, reputable government publications, and websites.

In line with the methodology employed in Chapter Five, which presented seven core dimensions and 33 themes, content analysis was systematically applied to the annual reports of the various organisations under study to identify relevant CSR-related information. This process involved assigning a dichotomous score of either 1 or 0, indicating the presence or absence of CSR-related content.

To holistically address the research objectives, the analysis is guided by two main research hypotheses and 10 sub-hypotheses, as stated in Section 1.5.1, rooted in relevant theoretical frameworks discussed in Chapter 3. These hypotheses are tested using various statistical methods, starting with a summary of statistics, and followed by bivariate and multivariate analyses. These tests assess the impact of independent variables on the dependent variable, aligning with the overarching research objective.

Figure 6.1: Chapter Structure



The chapter follows a logical sequence, offering a wide-ranging understanding of how corporate governance mechanisms influence CSR practices in the public sector. It consists of several sections that contribute to the overall analysis and investigation of the research objective.

The incorporation of statistical techniques in this study aligns with established CSR research methodologies. The data used in this chapter is derived exclusively from the content analysis explained in Chapters 3, 4 and 5. Initially, a descriptive analysis was conducted to provide an overview of data trends. Subsequently, correlation analysis was utilised to examine the relationships between variables. The subsequent regression analysis, serving as a predictive tool, strengthens the study by enabling outcome predictions and identifying causal connections when applicable. This approach is consistent with conventional research practices and is supported by prior CSR research studies (Trochim and Donnelly, 2006; Brammer et al., 2019; Li and Xie, 2021; Aguinis and Glavas, 2012; McWilliams and Siegel, 2000; Orlitzky et al., 2003).

To determine the acceptance or rejection of the results of the test methods, statistical significance is crucial. Significance tests compare observed statistics with hypothesised parameter values, and it is common practice in statistical analysis to establish significance levels, such as 0.05 or 0.01 (Di Leo and Sardanelli, 2020). In this study, a significance level of 0.05 was employed to determine statistical significance.

Moving forward, the chapter proceeds to a discussion of the results, accompanied by an interpretation of their implications. This section explores the findings in the context of the research objective, shedding light on the relationship between corporate governance mechanisms and CSR practices in the public sector. We also examine the implications of these findings, providing insights for practitioners and policymakers.

Lastly, the chapter concludes with a concise summary that recaps the main findings, highlights their significance, and reaffirms the contribution of this study to the existing body of knowledge and policy related to CSR in the public sector.

6.2 Research Questions and Hypothesis

Aligned with the second and third research objectives, which aims to assess the level of CSR disclosure within the public sector in Nigeria while examining the influence of corporate governance variables, the following research sub-questions were formulated (see chapter 1.4):

1. Is there any relationship between corporate governance attributes and CSR practices?
2. To what extent do public sector organisations disclose CSR activities?

Hypotheses:

Hypothesis 2: There is no significant positive relationship between corporate governance mechanisms and CSR practices.

Sub-Hypothesis:

H2a: Board size has a positive effect on the extent of CSR performance.

H2b: There is a significant relationship between board independence and CSR practices.

H2c: CEO duality has a negative effect on the extent of CSR practiced.

H2d: The presence of women on the board of directors has a positive effect on the extent of CSR practices.

H2e: The board chairperson’s tenure has a positive effect on the extent of CSR practiced.

Hypothesis 3: There is no significant positive relationship between CEO attributes and CSR practices.

Sub-Hypothesis:

H3a: CEO age has a significant association with CSR practices.

H3b: There is a positive association between CEO tenure and CSR practices.

H3c: There is a strong link between CEO educational qualifications and CSR practices.

H3d: There is a strong link between a CEO's field of study and CSR practices.

H3e: There is a strong link between the school's CEOs attended and their CSR practices.

These research questions and hypothesis form the foundation for investigating the nature of CSR activities, the relationship between corporate governance and CSR practices, and the extent of CSR disclosure in the public-sector.

6.3 Descriptive Statistics

Tables 6.1, 6.2, and 6.3 provide descriptive statistics for both the dependent and independent variables used in the regression model. These tables analyse the pooled data over a decade and offer an overview of the variables' distributional characteristics. The descriptive statistics include measures such as the mean, standard deviation, minimum, and maximum values. Furthermore, the tables also include measures of skewness and kurtosis, enhancing the understanding of the variables.

Table 6.1: Descriptive Statistics for CSR and Board characteristics

Variable name	Operationalisation	Acronym	Mean	Std.Dev.	Skew	Kurt	Min	Max
Dependent Variable								
Corporate Social Responsibility Score	Aggregate value of 33 themes and 7 categories	CSR	0.536	0.177	-0.293	4.472	0.061	0.970
Independent Variables								
Board Size	Total directors on the corporate board	BODsize	10	2.888	0.568	3.368	3	17
Board Independence	Ratio of non-executive directors (NEDs) to total board size	Boardind	0.657	0.245	-1.1221	4.139	0	0.941
CEO Duality	A dummy variable equals 1 if the CEO chairs the board, and zero otherwise	Duality	0.157	0.365	1.888	4.565	0	1
Board Diversity	Ratio of women on the board to total board size	BODdiv	0.145	0.128	0.418	2.127	0	0.444
Board Chairperson's Tenure	Total number of years as Board Chairperson	BODchairten	7	2.931	-0.415	2.226	1	12
Number of Observation (N)	185							

In Table 6.1, the descriptive analysis unveils insights into corporate governance variables, focusing on board constructs and providing a broad understanding of the examined factors.

The mean CSR score of 0.536 suggests a moderate level of CSR practices in sampled public sector organisations in Nigeria, which is essential for evaluating CSR effectiveness. The relatively low standard deviation (0.177) indicates limited variability in CSR scores, reflecting a consistent level of implementation. While some organisations may excel or lag, variations are not highly significant, aligning with Chapter 5's observations on diverse CSR practices across industries.

The skewness value of -0.293 reveals a slightly left-skewed distribution, indicating a concentration of CSR efforts towards higher values. The median score of 0.535 supports this, with approximately half of the organisations scoring below, contradicting the typical mean-median relationship. The kurtosis value of 4.472 signals a distribution with heavier tails and a more peaked shape, suggesting more variability than expected, warranting investigation into influencing factors.

Turning to independent variables, the average board size of 10 falls not far from the within the range commonly considered appropriate for efficacy and significant discourse. This perspective is endorsed by academic scholars such as Lipton (1992). Some argue that a larger board, although potentially more complex, could impede valuable contributions. On the other hand, proponents of a much smaller board, including Jensen (1993), argue that it should ideally consist of no more than 7 to 8 members. This implies appropriately sized boards for effective decision-making. The mean board independence value of 0.657 indicates that around 66% of the total board comprises non-executive directors (NEDs), fostering impartial decision-making and enhancing accountability. The moderately left-skewed distribution (skewness: -1.122) prompts investigation into factors influencing board independence.

Board gender diversity, with a mean ratio of 0.145 women on the board to the total board size, signifies a low representation of women in public sector boardrooms. Improving gender diversity is crucial for fostering inclusive decision-making and a broader perspective on CSR practices. The slightly right-skewed distribution (positive skewness of 0.418) indicates varying gender diversity levels among organisations.

Regarding CEO duality, the mean value of 0.157 suggests that CEO and board chairperson roles are often separate in public sector entities, promoting a clear division of power. However, the moderately right-skewed distribution (positive skewness of 1.888) suggests instances where CEOs concurrently serve as board chairpersons, necessitating an examination of its impact on CSR practices.

The mean tenure of board chairpersons is 7 years, indicating moderately extended service. The slightly left-skewed distribution (negative skewness of -0.415) suggests some board chairpersons with relatively shorter tenures. Conversely, the positive kurtosis of 4.565 indicates more extended tenures, contributing to a distribution with extreme values. This combination suggests variability in tenures, impacting board dynamics and long-term CSR strategies.

Transitioning to CEO attributes in Table 6.2, a descriptive analysis provides insights into key traits. Understanding these aspects is crucial for shaping corporate governance and influencing CSR practices.

Table 6.2: Descriptive Statistics for CEO Characteristics

Variable name	***Operationalisation***	***Acronym***	***Mean***	***Std.Dev.***	***Skew***	***Kurt***	***Min***	***Max***
CEO Age	Refers to the age of the CEO	CEOage	54	4.971	-2.116	2.032	40	65
CEO Tenure	Total number of years as CEO	CEOten	7	3.171	0.111	2.208	1	15
CEO Educational Qualification	Refers to the highest qualification of the CEO	Qualification	0.805	0.397	-1.543	3.381	0	1
CEO Field of Study	Refers to whether CEO has a business degree or not	CEOfs	0.303	0.4607	0.859	1.738	0	1
CEO School Attended	Refers to whether CEO is home or foreign educated	CEOsch	0.443	0.4981	0.229	1.052	0	1

In Table 6.2, the age distribution of CEOs reveals that, the average age is 54, with the oldest CEO being 65. This is an intriguing anomaly, considering the typical retirement age of 60 in the public sector. Further investigation into the CEOs serving beyond retirement age reveals instances influenced by political and other factors, which raises concerns about the rule of law and whether tenure is extended based on the skills possessed by the individual, among other things. This prompts critical inquiries into the impact on leadership and governance within the public sector.

Examining CEO tenure, the mean of 7 years indicates that, on average, CEOs serve for seven years, with the longest-serving CEO holding office for 15 years. This highlights the stability and continuity of leadership, which are beneficial for guiding sustainable CSR initiatives. Despite the absence of government regulations specifying the maximum CEO tenure within the Nigerian public sector, studying the factors contributing to such extended tenures offers insights for leadership development and succession planning.

Regarding the highest qualifications of CEOs, the mean of 0.805 suggests that a significant proportion possess postgraduate qualifications, indicating a well-educated cohort leading public sector organisations. Emphasising higher education among CEOs may contribute to informed decision-making and strategic planning, positively influencing CSR practices. Organisations should prioritise the professional development and education of leaders to effectively address complex challenges. The variable 'CEO-fs' indicates that approximately 30.3% of CEOs possess a business degree, reflecting specialised training in business administration. CEOs with business degrees bring strategic and systematic decision-making grounded in a deep understanding of management principles. This recognition of business acumen in public sector leadership suggests a positive impact on corporate governance structures and decision-making processes. However, it is important to note that, while business studies are valuable, effective leadership is multifaceted and influenced by various factors.

Further examination of the educational backgrounds of CEOs reveals that the average value of 0.443 indicates that CEOs typically possess qualifications from both domestic and foreign educational institutions. This suggests that public-sector leaders have access to both local and global perspectives, which contributes to an approach to governance. CEOs with international exposure bring valuable foreign insights and best practices, which have a positive impact on organisational activities and corporate social performance strategies in a globalised world. Encouraging CEOs to gain international experience and engage in cross-border collaborations enhances an organisation's ability to address global challenges and seize opportunities.

To summarise, the descriptive statistics presented in Table 6.2 shed light on the characteristics of public sector CEOs, including a male majority, diverse educational qualifications, and a combination of domestic and foreign educational backgrounds. The extended tenures of CEOs also highlight the stability and continuity of leadership within specific organisations, providing insights into the composition and attributes of CEOs. These findings serve as a foundation for subsequent analyses, guiding policymakers and stakeholders in enhancing corporate governance and promoting sustainable social and environmental initiatives in the public sector. Leveraging the diverse backgrounds of CEOs strengthens organisations' commitment to CSR and fosters positive societal change.

Moving on to the control variables, a descriptive analysis in Table 6.3 examines the organisational characteristics of the sampled public sector organisations. Understanding these control variables is crucial in unravelling the complex relationship between the dependent variable of CSR and the primary independent variables of interest. The analysis results, which provide details on organisation-specific variables, are presented in Table 6.3.

Table 6.3: Descriptive Statistics of Firm Characteristics

Variable name	***Operationalisation***	***Acronym***	***Mean***	***Std.Dev.***	***Skew***	***Kurt***	***Min***	***Max***
Revenue	total amount of money brought in	Rev	4.679	2.339	0.7	0.363	1.010	1.242
Income	total earnings	Inc	-1.601	3.475	-0.508	0.069	-9.698	8.513
Organisation Size	total short- and long-term assets	size	4.635	3.756	1.296	1.357	1.019	1.756
Organisation's Liability	total short- and long-term liabilities	Liability	3.785	4.350	4.717	26.946	1.023	3.356
Firm Age	number of years of establishment of organisation	Age	29	15.990	-0.060	-1.181	1	61
Number of Subsidiaries	number of other companies wholly or partially owned by the parent company	NS	1.4	4.126	3.485	1.100	0	18

Beginning with the "revenue" variable, the data reveal an average revenue of approximately 4 billion NGN for the sampled organisations, with a maximum value reaching 12 billion NGN. This signifies significant industry positions and substantial financial resources. However, the average net income is negative, around -1.6 billion NGN, raising concerns about financial health despite substantial revenue. Further investigation is necessary to identify factors contributing to losses and develop strategies for improved financial performance.

Moving to "organisation size," the analysis of total assets shows an average value of 4.6 billion NGN, while average liabilities stand at 3.8 billion NGN. This suggests financial stability, with more assets than liabilities on average. Financial strength enables organisations to allocate resources for CSR initiatives while maintaining stability (Cho et al., 2019).

The average age of the organisations is approximately 29 years, with the oldest having a 61-year history. This indicates resilience and maturity, potentially influencing CSR approaches. Extensive operating history implies established stakeholder relationships, a deep understanding of community needs, and a well-defined corporate culture, shaping CSR practices (Jiraporn and Withisuphakorn, 2015).

Regarding "number of subsidiaries," the data show an average of 1.4, with some organisations having up to 18 subsidiaries. This diversity in subsidiary ownership has implications for CSR initiatives, allowing organisations to potentially diversify activities. However, managing numerous subsidiaries may pose challenges in terms of coordination and maintaining a consistent CSR approach.

The evidence presented provides a nuanced understanding of the factors influencing CSR practices in Nigeria's public sector over the past decade. The mean CSR score of 0.536 indicates a moderate level of CSR practices, serving as a benchmark for responsible corporate behaviour. Limited variability, with a low standard deviation of 0.1772, suggests consistent CSR implementation with slight variations. The slightly left-skewed distribution (skewness = -0.293) indicates a concentration of CSR efforts towards higher values, reflecting commendable commitment. The kurtosis of 4.472 suggests potential extreme values, prompting investigation into influential factors. This data also offers insights into financial performance, operational scale, historical context, and subsidiary diversification.

These controlled variables provide essential context for interpreting the relationship between CEO characteristics, corporate governance, and CSR practices. Further examination of these relationships enables policymakers and stakeholders to develop strategies promoting sustainable practices and responsible corporate behaviour within the public sector. Understanding these characteristics is crucial for positively impacting society and advancing the public sector's commitment to CSR.

6.4 Correlation Analysis

The results of a correlation analysis in Table 6.4 examine the relationship between the dependent variable, CSR, and various independent variables.

The analysis includes CEO attributes, corporate governance variables, and organisation-specific control variables. The results show a positive relationship between CSR and certain CEO attributes, such as education, field of study, and schools attended. CEOs with higher educational qualifications, a background in business-related fields, and foreign training tend to be more engaged in CSR initiatives (Zhao et al., 2022; Faisal et al., 2019).

However, there are no significant relationships found between CSR and the corporate governance variables considered, such as board size, board independence, CEO duality, the presence of women on the board, and the tenure of the board chairperson. This suggests that the influence of corporate governance structures on CSR may be more complex or dependent on other factors not explored in this analysis. The organisation-specific control variables, such as revenue, income, size, liability, age, and the number of subsidiaries, show varying degrees of association with CSR.

These results indicate that an organisation's financial and operational characteristics can influence its CSR practices to different extents. This correlation analysis provides insights into the diverse factors that influence CSR practices within organisations, including CEO attributes, corporate governance structures, and firm-specific characteristics.

Table 6.4: Correlation Matrix

Variables	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
CSR Score	1																
Board-size	0.060	1															
Board-ind	-0.108	.372**	1														
CEO-duality	0.049	-0.095	-.570**	1													
Board-diversity	0.104	.191**	-.337**	0.032	1												
Board Chair-tenure	-.386**	-0.082	.156*	0.002	-0.100	1											
CEO-age	-.188*	0.064	.275**	-0.058	-.242**	0.026	1										
CEO-tenure	-.444**	0.088	0.123	-0.011	0.085	.645**	.154*	1									
CEO-qualification	-0.034	.145*	-.153*	0.097	.192**	-0.052	-0.052	.194**	1								
CEO-Field of Study	0.121	-.187*	-.377**	0.025	.352**	-0.082	-.258**	-0.073	.289**	1							
CEO-school Attended	-.162*	.350**	0.111	.244**	0.053	.195**	.219**	.390**	-0.051	-.241**	1						
Revenue	0.073	-0.033	-.210**	.167*	.176*	-0.008	-0.097	0.008	-0.064	0.108	0.050	1					
Income	.225**	0.035	-.195**	0.111	.290**	-0.099	-0.143	0.090	0.133	.311**	0.118	.151*	1				
Size	.319**	0.052	.177*	-.232**	-0.036	0.007	-.192*	-0.062	-.175*	-0.082	0.016	-0.022	0.062	1			
Liabilities	.338**	0.055	0.023	.161*	-0.049	-0.130	0.025	-.222**	-0.116	0.049	0.103	0.042	0.079	.191**	1		
Organisation-age	.180*	-.357**	0.137	0.052	-.315**	0.008	0.093	-.160*	-.201**	0.019	-0.024	-0.064	-0.106	0.062	.295**	1	
Subsidiaries	.196**	-0.001	0.072	-0.046	-0.113	-0.036	0.121	-.161*	-.359**	-.234**	0.025	-0.127	-.309**	.198**	.254**	.157*	1

Notes: *Variables significant at $p<0.05$. For all variable definitions, see Appendix 3*

Table 6.4 displays a correlation analysis that investigates the relationship between the dependent variable, corporate social responsibility (CSR), and several independent variables in public sector organisations. The objective of this section is to comprehend the influence of CEO attributes, corporate governance variables, and organisation-specific characteristics on CSR practices.

Interestingly, the analysis uncovers a positive correlation between CSR scores and the educational qualifications of the CEO ($r = 0.063$, $p < 0.01$), challenging previous assumptions. This implies that CEO education, particularly in business-related fields and foreign training, plays a significant role in promoting CSR initiatives, highlighting the importance of education in sustainable business practices.

In contrast to conventional assumptions, factors such as board size, board independence, CEO duality, female board representation, and the tenure of the board chairperson do not have a direct impact on CSR practices. This suggests that the CEO's vision, values, corporate culture, and stakeholder pressure may have a greater influence on CSR initiatives in public sector organisations.

Beyond CEO and corporate governance factors, the study examines the correlation between CSR and organisation-specific control variables. Financial performance variables, including revenue and income, demonstrate distinct correlations with CSR. Greater revenue is positively associated with CSR ($r = 0.075$, $p < 0.05$), indicating that financially robust organisations allocate resources for a wide range of CSR activities. However, there is no significant correlation between CSR and income alone ($r = 0.225$, $p > 0.01$), suggesting that financial capability alone does not directly drive CSR practices.

Moreover, organisation size exhibits a significant positive correlation with CSR ($r = 0.319$, $p < 0.01$), suggesting that larger public sector organisations are more involved in CSR practices due to their increased capacity and resources. The age of the organisation also positively correlates with CSR ($r = 0.180$, $p < 0.05$), indicating that older entities may have a deeper commitment to CSR practices based on their longer history of engaging stakeholders and contributing to the community.

The correlation between the number of subsidiaries owned by the organisation and CSR is weakly positive ($r = 0.196$, $p < 0.01$). Although having multiple subsidiaries may contribute to CSR efforts, the modest correlation suggests that subsidiary ownership alone does not primarily shape CSR practices in public sector organisations. In conclusion, the correlation analysis sheds light on the connections between corporate social responsibility (CSR) and organisational factors. Of particular importance are the qualifications of chief executive officers (CEOs), which have a significant impact on CSR practices. Conversely, corporate governance variables do not exert such a strong influence. This underscores the complex nature of CSR determinants, where organisation-specific characteristics play vital roles.

It is crucial to emphasise that correlation does not imply causation. Therefore, these findings should be interpreted in conjunction with other analytical approaches and contextual factors. Policymakers, organisations, and stakeholders can use this analysis as a basis for developing effective strategies to promote sustainable practices and responsible corporate behaviour in the public sector. Policymakers, for instance, can utilise these insights to formulate guidelines and regulations aimed at fostering diversity in board memberships and enhancing transparency in CSR reporting.

In summary, this correlation analysis contributes to our understanding of CSR dynamics in the public sector by highlighting the significance of CEO attributes and firm-specific characteristics as drivers of CSR engagement. Additionally, it emphasises the importance of considering corporate governance mechanisms in promoting responsible and sustainable organisational behaviour.

6.5 Regression Analysis

Multiple Regression analysis is a statistical method used to evaluate complex hypotheses. It allows us to examine the relationships between one dependent variable and multiple independent variables (Neter et al., 1996; Hair, 2009). A diagnostic test was conducted to ensure that all necessary conditions for regression analysis, as discussed in Chapter 3, were thoroughly examined, and no issues of multicollinearity were found, as indicated by the low values of the VIF. To proceed with the analysis, the standard regression equation, as elaborated by scholars such as Anderson et al. (2002), is applied:

$$\boldsymbol{Y} = \boldsymbol{\alpha} + \boldsymbol{\beta}_1\boldsymbol{X}_1 + \boldsymbol{\beta}_2\boldsymbol{X}_2 + \boldsymbol{\beta}_3\boldsymbol{X}_3 + \dots + \boldsymbol{\beta}_\mathrm{k}\boldsymbol{X}_\mathrm{k} + \boldsymbol{\varepsilon}$$

The sizes and signs of the beta coefficients indicate the strengths and directions of the relationships between the dependent variable, and the explanatory variables (Kludacz-Alessandri and Cygańska, 2021). These independent variables include board size, board diversity, board independence, CEO duality, board chair tenure, as well as various CEO characteristics such as age, tenure, qualifications, field of study, and education level. All of these estimations were also controlled for by organisation-specific variables to account for their impact (Nawaz, 2021). The adjusted R2 value helps determine the extent to which the variables in the model explain the dependent variable. The research incorporates two separate regression models, as outlined below:

Model 1

$$\begin{aligned} CSR = {} & \alpha + \beta 1 Board_{Size} + \beta 2 Board_{Independence} + \beta 3 CEO_{Duality} \\ & + \beta 4 Baord_{Diversity} + \beta 5 Board_{Tenure} \\ & + \beta 6 Organisation - level_{Controls} + \varepsilon \end{aligned}$$

Model 1 assesses the impact of corporate governance factors on CSR by examining variables such as board size, independence, CEO duality, board diversity, board tenure, as well as all six organisation-specific control variables.

Model 2

$$\begin{aligned} CSR = {} & \alpha + \beta 1 CEO_{Age} + \beta 2 CEO_{Tenure} + \beta 3 CEO_{Qualif} + \beta 4 CEO_{fs} \\ & + \beta 5 CEO_{schattend} + \beta 6 Organisation_{Controls} + \varepsilon \end{aligned}$$

Model 2 investigates the impact of CEO attributes on CSR, considering variables such as CEO age, CEO tenure, CEO qualifications, CEO field of study (whether MBA), CEO exposure, and all six organisation-level control variables.

To ensure that the assumptions essential for regression analysis are met, the controlled variables underwent a natural logarithmic transformation. Additionally, because the income variable contained negative values, a pre-processing technique involving the natural logarithm was applied. Before the transformation, a constant value was added to all income values to minimise the impact of negative values. This pre-processing step ensured that the transformation process produced valid results, eliminating the possibility of undefined outcomes or errors. These procedures are widely recognised in statistical literature for strengthening the reliability of regression analyses (Kutner et al., 2004; Hair et al., 2019).

The analysis conducted using SPSS Statistics 25 aims to investigate the relationship between CSR and various independent variables. The results of these models are presented in Tables 6.5 and 6.6, which show the P-values and t-scores, along with critical statistical indicators for assessing the significance and strength of these relationships.

Table 6.5: Corporate Governance Model

Variables	Model 1	Model 2	Model 3	Model 4	Model 5
Board-size	0.0488***	0.0393***	0.0393***	0.0277**	0.0177*
	(4.710)	(3.741)	(3.884)	(2.505)	(1.797)
Board-ind		0.233*	0.210*	0.284**	0.367***
		(1.838)	(1.823)	(2.270)	(3.001)
CEO-duality			-0.133*	-0.112	0.00294
			(-1.935)	(-1.604)	(0.0446)
Board-diversity				0.615**	0.719***
				(2.732)	(2.920)
Board-chair tenure					-0.0216***
					(-3.369)
Ln-Revenue	-0.0497	-0.0394	0.00449	-0.00703	-0.0657
	(-0.873)	(-0.684)	(0.0701)	(-0.105)	(-0.982)
Ln-Income	0.0595	0.0700*	0.0795**	0.0870**	0.0457
	(1.620)	(1.987)	(2.084)	(2.356)	(1.593)
Ln-Size	-0.0539*	-0.0554*	-0.0771**	-0.0824**	-0.0613**
	(-1.742)	(-1.889)	(-2.116)	(-2.269)	(-2.246)
Ln-Firm age	0.0780***	0.125***	0.171***	0.139***	0.132***
	(3.189)	(3.673)	(5.466)	(3.576)	(3.349)
Ln-No of subsidiaries	0.0325	0.00871	-0.0108	0.0156	0.0127
	(1.023)	(0.216)	(-0.281)	(0.413)	(0.354)
Constant	0.743	0.154	-0.600	-0.316	1.556
	(0.489)	(0.107)	(-0.403)	(-0.207)	(0.944)
Observations	185	185	185	185	185
Adjusted R-squared	0.440	0.457	0.482	0.487	0.595

***Notes*: * p<0.05, ** p<0.01, *** p<0.001 and *t*-statistics in brackets**

Table 6.5 examines the impact of corporate governance variables (board characteristics) on CSR performance. The model 5 summary indicates that the model can explain approximately 59% of the variation in CSR performance, suggesting that corporate governance and organisational specific controlled variables play a significant role in shaping CSR outcomes.

This analysis evaluates the relationship between corporate governance variables and CSR practices within organisations, focusing specifically on the regression results presented in Table 6.5. The discussion includes the p-values and associated t-scores for each variable, highlighting their influence on CSR.

When considering Board Size, although the study is more interested in the outcome of Model 5, it is noticed that the p-values associated with board size in all models are statistically significant ($p < 0.01$). This suggests a positive relationship between board size and CSR practices, regardless of the specific variable included in the model. Larger boards are more likely to prioritise and implement CSR initiatives within organisations.

Board independence shows statistical significance in promoting CSR practices, especially in models where CEO duality is absent ($p < 0.05$). Independent boards play a crucial role in fostering CSR initiatives within organisations.

The impact of CEO duality on CSR practices shows mixed results. While not statistically significant in some models, it exhibits a negative relationship in the model under studied, evidenced by a $p < 0.05$, indicating that the combination of the CEO and board chair roles may hinder effective CSR implementation.

Board diversity shows statistically significant positive relationships with CSR practices ($p < 0.01$). More diverse boards are associated with higher levels of CSR engagement, highlighting the significance of diverse perspectives in driving CSR initiatives.

Longer board chair tenure shows statistical significance in inhibiting CSR practices ($p < 0.01$). This negative relationship suggests that entrenched leadership may impede CSR implementation within organisations.

Various financial performance metrics, including revenue, income, size, firm age, and the number of subsidiaries, exhibit varying relationships with CSR practices. Notably, firm age consistently shows statistical significance in promoting CSR ($p < 0.01$), indicating that older firms are more likely to engage in CSR activities.

The adjusted R-squared values range from 0.440 to 0.595 across the different models. These values represent the proportion of variance in CSR practices explained by the corporate governance variables included in each model.

Table 6.6: Corporate Governance Mechanism Hypothesis Outcome

Hypothesis Number	Hypothesis Statement	P-values
2a	Board size has a positive effect on extent of CSR performance	0.0177*
2b	There is a significant relationship between board independence and CSR practices	0.367***
2c	CEO duality has a negative effect on CSR practiced	0.0446
2d	The presence of women on the board of directors has a positive effect on CSR practices	0.719***
2e	The board chairperson’s tenure has a positive effect on the extent of CSR practices	-0.0216***

Analysing the p-values in relation to the hypotheses of the factors that influence CSR practices in organisations, corporate governance mechanisms board size (H2a) exhibits a statistically significant positive effect on CSR practices, aligning with the hypothesis. This suggests that larger boards prioritise and implement CSR initiatives more effectively. Conversely, CEO duality (H2c) displays a statistically significant negative effect on CSR practices, supporting the hypothesis that combining the roles of CEO and board chair may hinder CSR implementation within organisations. However, board independence (H2b) does not show a significant relationship with CSR practices, indicating that its influence on CSR could be indirect or mediated by other organisational dynamics. Additionally, the presence of women on the board (H2d) demonstrates a statistically significant positive effect on CSR practices, suggesting that gender diversity at the leadership level promotes a stronger CSR agenda. Lastly, the board chairperson's tenure (H2e) exhibits a statistically significant positive effect on CSR practices, implying that longer tenure may contribute positively to CSR.

Overall, the regression analysis highlights the critical role of corporate governance variables in shaping CSR practices within organisations. Effective governance mechanisms, such as board size, board independence, board diversity, and board chair tenure, significantly influence CSR implementation, emphasising the importance of these factors in promoting corporate social responsibility.

Table 6.7: CEO Characteristics Model

Variables	Model 1	Model 2	Model 3	Model 4	Model 5
CEO age	0.0167*	0.0217**	0.0174***	0.0136**	0.0231***
	(2.030)	(2.333)	(3.069)	(2.212)	(2.773)
CEO tenure		-0.0120*	-0.00134	-0.00963	-0.0105*
		(-1.990)	(-0.297)	(-1.023)	(-1.716)
CEO qualification			0.185***	0.139**	0.255***
			(4.096)	(2.697)	(3.246)
CEO field of study				0.158	-0.592
				(1.598)	(-2.019)
CEO education quality					0.547**
					(2.722)
Ln-Revenue	0.0938	0.105	0.0977	0.0254	-0.00228
	(1.244)	(1.425)	(1.617)	(0.314)	(-0.0342)
Ln-Income	0.0414	0.000600	0.0853*	0.0819*	0.0358
	(0.677)	(0.00964)	(1.930)	(1.743)	(0.756)
Ln-Size	-0.0897*	-0.0859*	-0.103**	-0.104***	-0.0106
	(-1.860)	(-1.958)	(-2.498)	(-3.000)	(-0.251)
Ln-Firm age	0.0395	0.0315	0.127***	0.169***	-0.127
	(0.941)	(0.697)	(4.753)	(5.644)	(-1.144)
Ln-No of subsidiaries	-0.000881	0.00167	-0.0177	-0.0482	0.0912
	(-0.0182)	(0.0364)	(-0.454)	(-1.054)	(1.589)
Constant	-1.471	-1.091	-2.771*	-1.041	-1.355
	(-0.800)	(-0.590)	(-1.896)	(-0.539)	(-0.860)
Observations	185	185	185	185	185
Adjusted R-squared	0.296	0.325	0.565	0.602	0.687

Note: * p<0.05, ** p<0.01, *** p<0.001 **and Robust *t*-statistics in brackets**

The analysis in Table 6.7 examines the impact of CEO characteristics on Corporate Social Responsibility (CSR) practices in organisations. The models used in the analysis have different levels of explanatory power, with adjusted R-squared values ranging from 0.296 to 0.687. This indicates that CEO attributes explain CSR outcomes to varying degrees.

One consistent finding across all models is that CEO age has a statistically significant positive effect on CSR involvement, with coefficients ranging from 0.0136 to 0.0231 ($p < 0.05$). This suggests that older CEOs are more likely to prioritise CSR initiatives within organisations. However, the relationship between CEO tenure and CSR practices is more complex, with certain models showing a negative relationship ($p < 0.05$). This indicates potential challenges associated with long CEO tenures and their ability to adapt to changing CSR expectations.

CEO qualification consistently demonstrates statistical significance across all models, with positive coefficients ranging from 0.139 to 0.255 ($p < 0.01$). This highlights the crucial role of CEO educational credentials in driving CSR involvement. Additionally, the field of study pursued by CEOs is found to be significant in Model 4 ($p < 0.05$), suggesting that disciplinary influences may shape CEOs' CSR orientations.

In Model 5, CEO education quality is found to be a significant predictor of CSR practices ($p < 0.05$), indicating that CEOs from institutions with higher education quality are more likely to promote CSR initiatives within organisations.

When it comes to financial performance metrics, such as revenue, income, size, firm age, and the number of subsidiaries, their relationships with CSR practices vary. Notably, firm age consistently promotes CSR involvement across all models ($p < 0.01$), suggesting that CSR practices become institutionalised over time.

Overall, the regression analysis highlights the nuanced impact of CEO characteristics on CSR practices in organisations. CEO attributes, including age, tenure, qualification, field of study, and education quality, all play crucial roles in shaping organisational CSR orientations. This underscores the importance of considering CEO profiles when advancing CSR agendas.

The analysis in Tables 6.5 and 6.6 provides insights into the factors that affect CSR practices in organisations. Table 6.5 examines the impact of corporate governance variables on CSR outcomes. The results reveal that effective governance mechanisms, such as board size, independence, and diversity, significantly promote CSR implementation. However, the presence of CEO duality and longer board chair tenure present challenges to CSR engagement, illustrating the complex dynamics of organisational leadership structures in fostering responsible corporate behaviour.

Moving on to Table 6.6, the analysis explores the effects of CEO characteristics on CSR practices, revealing interesting trends. It consistently demonstrates that CEO age influences CSR involvement, with older CEOs placing more emphasis on CSR initiatives. Conversely, CEO tenure has a more complex relationship, suggesting potential challenges associated with longer tenures. Additionally, the significance of CEO qualifications and the quality of education underscore the crucial role of educational credentials in shaping CSR orientations. This highlights the importance of CEOs with diverse educational backgrounds for effectively driving CSR agendas.

As CSR continues to gain prominence, especially in the public sector, where it fosters sustainable development and builds stakeholder trust, these findings underscore the pivotal influence of organisational leadership, particularly CEO attributes, in propelling meaningful sustainability initiatives. Carefully considering governance structures and leadership profiles is essential for organisations to navigate the evolving CSR landscape successfully.

Table 6.8: CEO Attributes Hypothesis Outcome

Hypothesis Number	**Hypothesis Statement**	**P-value**
3a	CEO age has a significant association with CSR practices	0.0231***
3b	There is a positive association between CEO tenure and CSR practices	0.0105*
3c	There is a strong link between CEO educational qualifications and CSR performance	0.255***
3d	There is a strong link between a CEO's field of study and CSR practices	-0.592
3e	There is a strong link between the school's CEOs attended and their CSR practices	0.547**

Turning to CEO attributes, CEO age (H3a) shows a statistically significant positive association with CSR practices, indicating that older CEOs are more likely to prioritise CSR initiatives within organisations, in line with the hypothesis. Similarly, CEO tenure (H3b) displays a statistically significant positive association with CSR practices, suggesting that longer CEO tenures are associated with higher levels of CSR engagement, supporting the hypothesis. Moreover, CEO educational qualifications (H3c) demonstrate a statistically significant positive link with CSR practices, indicating that CEOs with higher educational qualifications are more inclined to promote CSR initiatives, as hypothesized. Conversely, CEO's Field of Study (H3d) does not show a statistically significant relationship with CSR practices, suggesting that the field of study pursued by CEOs may not directly influence CSR engagement. Regarding CEO exposure (H3e), the school attended by CEOs displays a statistically significant positive impact on CSR practices, supporting the hypothesis that the educational background of CEOs influences their attitudes towards CSR.

The implications for policymakers and organisations are significant. Recognising the impact of CEO attributes can promote leadership diversity and international exposure in recruitment, fostering a corporate culture that values CSR. Investing in CSR-focused education for future leaders can maximise the impact of CSR. Organisations should also consider firm-specific characteristics. Improved financial performance enables the allocation of more resources to CSR, while stakeholder engagement is crucial for larger organisations.

The mixed results of corporate governance suggest a robust approach. Emphasising board dynamics, stakeholder engagement, and transparent reporting enhances accountability, even if board independence does not directly impact CSR. The regression analysis provides insights into the dynamics of CSR in the public sector. CEO attributes significantly influence CSR, but the mixed effects of governance highlight the need for a thorough approach. Policymakers and organisations can use these insights to develop effective strategies that foster a more sustainable and responsible public sector.

6.6 Discussion

6.6.1 Introduction

The preceding section presented an analysis of the research findings regarding CSR practices within public sector organisations. In this section, the results will be discussed, drawing insights from descriptive analysis, correlation analysis, and regression analysis. The objective is to enhance the understanding of the factors that influence CSR engagement within the public sector.

The descriptive analysis provided insights into the characteristics of the sample, including CSR scores and CEO attributes, of the public sector organisations under study. The results revealed a wide range of organisations with variations in size, age, and financial performance. This diversity indicates that public sector organisations, regardless of their size or financial standing, engage in CSR practices to varying degrees. The average CSR score of 0.536 demonstrates a moderate level of CSR engagement among the sampled public sector organisations. This observation highlights the importance of further study to identify the underlying factors contributing to CSR engagement and potential areas for improvement.

These findings are consistent with prior research such as Kansal et al. (2018), which observed a high level of CSR involvement across public sector organisations. This positive involvement is observed regardless of the organisation's characteristics. The research also explores various dimensions of CSR, such as human resources, the environment, and community development. The consistency of findings across different studies reinforces the notion that CSR has become firmly established within the public sector, contributing to goals such as gender equality (SDG 5), decent work and economic growth (SDG 8) and responsible consumption (SDG 12).

Additionally, research by Grabner-Kräuter et al (2023) scrutinised CSR practices with the public sector and discovered varying levels of CSR engagement across organisations of different sizes and financial capacities. This aligns with this study's findings, reinforcing the understanding that CSR engagement transcends specific organisational characteristics and is emerging as a widespread phenomenon within the public sector.

The moderate level of CSR engagement prompts a deeper examination of the factors influencing the adoption of robust CSR practices. Understanding these factors is pivotal for devising effective strategies aimed at enhancing CSR engagement across the public sector.

To gain further insight into these factors, researchers may consider exploring the role of organisational culture in shaping CSR practices. Organisational culture plays a pivotal role in guiding employee behaviour and decision-making, encompassing their approach to social and environmental responsibilities. Research conducted by Bhuiyan et al., (2020) highlighted that organisation with a robust culture of social responsibility exhibited higher CSR and even financial and other non-financial performance. This underscores the notion that fostering a culture centred around CSR may positively influence engagement within the public sector.

Moreover, it is crucial to understand the role of stakeholder engagement in driving CSR practices. Stakeholders such as employees, customers, investors, and local communities have a significant influence on an organisation's CSR initiatives. Research has shown that organisations that actively engage with stakeholders achieve higher CSR scores (Park et al., 2021). This highlights the importance of considering stakeholder perspectives when developing and implementing CSR strategies. The emphasis on stakeholder engagement aligns with the importance of partnerships in achieving common goals, as outlined in SDG 17. Organisations that actively engage with stakeholders contribute to the collaborative efforts needed to address social and environmental challenges.

To gain a broader understanding of the impact of stakeholder engagement on CSR, future research could further explore the role of stakeholder power and influence. Different stakeholder groups may have varying levels of influence on an organisation's CSR initiatives. Research on the influence of stakeholder power on CSR engagement in the public sector has shown that stakeholders with greater influence have a positive impact on CSR scores. This suggests that organisations may prioritise CSR initiatives in response to stakeholder demands and expectations.

6.6.2 Corporate Governance Variables

The examination of corporate governance variables has unveiled nuanced relationships between these variables and CSR performance within public sector organisations. While some hypotheses were supported by the data, others yielded unexpected results.

The impact of board size on CSR is a topic that is still debated, and there are conflicting viewpoints. While some studies suggest a positive relationship between board size and CSR (Siregar and Bachtiar, 2010), others find no significant association (Cheng and Courtenay, 2006; Basset et al., 2007). In Hypothesis 2a, which explores the positive influence of board size on CSR performance, an interesting finding has emerged. The p-value of 0.0177* suggests that the data strongly supports the hypothesis that larger board sizes tend to have a positive effect on CSR performance. This finding aligns with prior research by Siregar and Bachtiar (2010), who argued that larger boards offer greater diversity of expertise and perspectives, leading to more effective oversight of CSR activities.

Shifting focus to the role of independent directors, the emphasis on their contribution to board effectiveness is highlighted in agency theory (Lim et al., 2007; Forker, 1992). However, there are mixed findings regarding the relationship between independent directors and CSR disclosure (Cheng and Courtenay, 2006; Basset et al., 2007). Despite the hypothesis suggesting a significant relationship between board independence and CSR practices, aligning with the expectation that non-executive directors contribute positively to disclosure policies, there is an intriguing absence of a direct relationship between board independence and CSR practices in the context of public sector organisations. This finding prompts a critical examination of the unique dynamics within the public sector. Grabner-Kräuter et al. (2023) emphasis on varying levels of CSR engagement resonates with the complex nature of this relationship, suggesting the influence of board independence on CSR may be mixed, possibly mediated by factors such as stakeholder pressure and industry norms (Hillman and Keim, 2001).

Turning our attention to CEO duality, where the CEO also holds the position of Chairperson of the Board, has sparked debate on its effects on corporate governance. Stewardship theory argues for a dual leadership structure, while agency theory suggests potential governance concerns (Elsayed, 2007; Mallette and Fowler, 1992). The hypothesis positing a negative influence of CEO duality on CSR practices, assuming companies with CEO duality exhibit lower levels of CSR disclosure, was not supported by the findings. Despite observed variations in CSR scores between organisations with and without CEO duality, the regression analysis suggests that CEO duality does not significantly affect CSR performance when accounting for other variables. This unexpected outcome implies that the relationship between CEO duality and CSR may be influenced by additional factors or organisational dynamics, aligning with Grabner-Kräuter (2023), who underscores that CSR involvement surpasses specific organisational characteristics.

Gender diversity on corporate boards has been found to positively impact corporate social performance. The hypothesis positing a direct positive effect of women on the board on CSR practices did not find support in the results. Despite observed differences in CSR scores, the correlation analysis did not reveal a statistically significant link between the presence of women on the board and CSR outcomes. This suggests the relationship between gender diversity on boards and CSR may manifest indirectly over time and could be influenced by other contextual factors, in line with scholars such as Carter et al. (2003) and Post et al. (2002), who emphasise the indirect nature of gender diversity influences, especially in the public sector.

While there has been extensive research on different aspects of board dynamics, the tenure of the board chairperson has received limited attention (Banerjee et al., 2020; Cheng et al., 2010). The hypothesis suggesting a positive impact of the board chairperson's tenure on CSR practices was supported by the results. The statistical analysis shows that the board chairperson's tenure significantly influences CSR practices in the public sector. This differs from previous literature, providing a fresh perspective and suggesting that factors other than tenure length may have a more significant role in determining CSR outcomes.

6.6.3: CEO Attributes

The examination of CEO attributes has revealed insights into their impact on CSR performance.

Commencing to H3a, this study explores the association between CEO age and their performance in terms of CSR. The results indicate a positive correlation between CEO age and CSR performance, suggesting that organisations led by older CEOs tend to attain higher CSR scores. These findings are consistent with prior research, indicating that older CEOs, drawing upon their accumulated experience, engage more extensively in CSR initiatives and possess a deeper understanding of the long-term benefits of responsible corporate behaviour (Chu and Chiu, 2022; Dunham et al., 2021; Grinstein and Kogan, 2015). The age of a CEO has been recognised as a significant determinant of organisational dynamics, as older CEOs potentially foster stability and risk aversion (Khan et al., 2021; Bertrand and Schoar, 2003). The positive association between CEO age and CSR performance supports the notion that older CEOs uphold the status quo, reflecting a conservative approach. Their cumulative life experiences may contribute to a deeper understanding of societal expectations, potentially exerting a positive influence on CSR practices.

H3b suggests that longer CEO tenures are positively associated with higher levels of CSR engagement in public sector organisations. Contrary to expectations, the data illustrates a statistically significant association, challenging prevailing assumptions and shedding light on the crucial role of CEO tenure in fostering CSR engagement (Chen et al., 2019; Walls and Berrone, 2017).

Traditionally, CEO tenure has been regarded as a measure of leadership stability and institutional knowledge accumulation (Walls and Berrone, 2017). The hypothesis posits that CEOs with longer tenures are more likely to uphold established CSR best practices and demonstrate a deeper commitment to social responsibility initiatives (Chen et al., 2019). The empirical analysis confirms these assertions, indicating that organisations led by long-serving CEOs exhibit higher levels of CSR involvement and adherence to ethical business practices. Longer tenures empower CEOs to leverage their accumulated experience and credibility to champion sustainable initiatives and navigate complex stakeholder landscapes effectively (Hillman and Keim, 2001).

CEO tenure is often seen as a measure of credibility, with longer tenures associated with reduced interest in tasks and adaptability (Chen et al., 2019). The hypothesis suggesting a positive correlation between CEO tenure and CSR practices proposes that CEOs with longer tenures are more likely to adhere to established best practices. Longer tenures may empower CEOs to resist changes that could potentially harm their reputation, highlighting the importance of transparent CSR practices in maintaining credibility.

Moving on to H3c, this research explores the relationship between CEOs' educational qualifications and their actions regarding CSR. Surprisingly, the findings indicate that CEO educational qualifications do not have a significant direct correlation with CSR actions. Descriptive and correlation analyses reveal variations in CSR scores, but regression analysis demonstrates that when other variables are taken into account, CEO educational qualifications do exert a substantial influence on CSR actions.

It is important to note that the education of CEOs, especially in higher education, has consistently been associated with increased knowledge, improved cognitive abilities, and enhanced organisational productivity (Hambrick and Mason, 1984; Nawaz, 2021). The positive correlation between CEO educational qualifications and corporate social responsibility (CSR) practices is based on upper-echelon theory. CEOs with advanced educational backgrounds are more likely to use their acquired knowledge and extensive social networks to strengthen CSR initiatives and successfully navigate complex business environments (Hambrick and Mason, 1984).

In reference to hypothesis 3d, this study explores the relationship between a CEO's academic background and their organisation's CSR performance. Despite variations in CSR scores across organisations led by CEOs from different academic disciplines, the regression analysis reveals that a CEO's specific field of study does not have a statistically significant impact on CSR actions, even when controlling for other variables (Malik et al., 2020). Consequently, the study emphasises that contextual factors and individual attributes are more influential determinants (Hockerts and Moir, 2004). Notably, a CEO's field of study, particularly holding an MBA degree, has been associated with superior performance and the utilisation of extensive social networks (Nawaz, 2021; Bertrand and Schoar, 2003). The hypothesis positing a significant relationship between a CEO's field of study and CSR practices aligns with the notion that CEOs with business-related backgrounds, such as an MBA, may possess the necessary knowledge and social networks for effective CSR management.

Finally, regarding hypothesis 3e, it scrutinises the connection between CEOs' educational backgrounds, particularly the schools they attended, and their organisations' CSR performance. Surprisingly, the findings reveal no significant association between CEOs' educational backgrounds and their organisations' CSR performance. The attendance of specific foreign or local schools does not seem to have a substantial impact on CSR practices. However, it is worth noting that the reputation and quality of the school CEOs attended can shape their decision-making and organisational outcomes (Hambrick and Mason, 1984; Nawaz, 2021). The hypothesis positing a significant link between the schools' CEOs attended and CSR efforts acknowledges the potential influence of educational institutions in shaping leadership values. CEOs who graduated from prestigious schools may be more inclined to prioritise CSR, recognising its strategic importance in the current business landscape.

6.6.4 Synthesis of Findings

The collective findings arising from the descriptive analysis, correlation analysis, and regression analysis contribute to the understanding of CSR engagement within public sector organisations. The moderate level of CSR engagement observed in the sample underscores the ongoing need for improvements in CSR practices across the public sector. The presence of diverse leadership, including CEOs of varying ages and tenures, signifies a positive stride towards inclusive governance within these organisations.

The positive relationships observed between financial performance, organisational size, organisational age, and CSR engagement highlight the relevance of resources, capacity, and experience in propelling social responsibility initiatives. However, it is crucial to acknowledge that financial performance alone may not be the sole determinant of CSR engagement.

The importance of CEO age and tenure in influencing CSR engagement emphasises the significance of having stable and experienced leadership in cultivating a strong CSR culture within public sector organisations. Organisations led by CEOs who have held their positions for a longer period of time may possess a deeper understanding of the long-term advantages of CSR engagement and how it aligns with their organisational values.

It is crucial to recognise the interplay of various factors, such as organisational culture, stakeholder demands, regulatory frameworks, and public expectations, in shaping CSR practices within the public sector. Taking an integrated approach to addressing these factors can result in a wider and more effective CSR strategies, which contribute to the broader global goals of peace, justice, and strong institutions (SDG 16).

In conclusion, this study sheds light on the current state of CSR practices in public sector organisations and identifies key factors that influence CSR engagement. The findings provide informative insights for policymakers, organisational leaders, and stakeholders who aim to strengthen their commitment to social responsibility.

6.7 Chapter Summary

In summary, this analysis has examined the complex interplay between board structures, CEO attributes, and organisation-specific characteristics in shaping CSR practices in public sector organisations. The study uncovers several significant positive correlations and regression for CEO age, CEO tenure, educational qualification, and provides strong evidence regarding the importance of the controlled variables, emphasizing their crucial roles in driving CSR engagement.

The research consistently emphasises the substantial impact that older CEOs and those with longer tenures have on fostering a culture of responsibility and social consciousness within public sector organisations. This underscores the critical importance of stable and experienced leadership in propelling CSR initiatives.

Furthermore, the study emphasises the key role of financial strength and organisational size as determinants of CSR engagement, underscoring the ongoing need for sufficient resources to effectively implement sustainable practices. These insights remain consistent throughout the study, providing valuable continuity.

A notable finding is the positive correlation between an organisation's age and its engagement in CSR. Organisations with longer histories demonstrate higher levels of CSR engagement, indicating the accumulation of knowledge and a sustained commitment to responsible business practices. This finding aligns with previous research that emphasizes the significance of CEO tenure, age, and education in influencing CSR engagement. While this contributes positively to corporate sustainability efforts, it may not directly address specific SDGs. However, the commitment to responsible business practices indirectly supports various SDGs related to sustainable development, including those focused on promoting peace, justice, and strong institutions (SDG 16). Additionally, CSR initiatives often contribute to goals related to poverty alleviation, quality education, and gender equality, among others, thereby contributing to the broader agenda of sustainable development outlined by the United Nations.

Although the study did not find consistent statistically significant direct relationships between some corporate governance variables (such as board independence) and CSR engagement, it does reveal the indirect influence that corporate governance exerts over time. Corporate governance emerges as a critical factor in shaping an organisation's culture and values, which in turn impact its commitment to social responsibility. This commitment aligns with the pursuit of Sustainable Development Goal 12, particularly in terms of responsible consumption and production, with implications for SDGs 12.2 and 12.6.

Understanding the complex factors that influence CSR engagement in public-sector organisations is essential for policymakers and organisational leaders. This knowledge facilitates the development of effective strategies that promote sustainable practices and a culture of responsibility, in line with the global goals outlined in the Sustainable Development Agenda.

By recognising the importance of CEO tenure, age and higher education at the executive level, financial strength, and organisational size, decision-makers can prioritise well-informed choices that drive CSR initiatives. Through embracing sustainable practices, public sector organisations consistently make positive contributions to society and address stakeholder concerns regarding social and environmental issues. In conclusion, this carefully conducted analysis establishes a robust foundation for advancing CSR practices within public sector organisations. The research not only contributes enduring knowledge to CSR in the public sector but also provides practical guidance for policymakers, organisational leaders, and stakeholders seeking to enhance their CSR involvement.

While acknowledging the limitations of this study, such as its narrow focus and the evolving nature of CSR engagement, future research could explore additional factors that contribute to unexplained variation in CSR performance. As the public sector faces ongoing challenges, the insights from this study serve as a valuable resource for promoting CSR engagement and sustainable development.

By embracing the opportunities presented by this research, public sector organisations can drive lasting change, make a meaningful impact on society and the environment, and consistently establish themselves as advocates of CSR. This research not only enhances the understanding of the complex relationships between corporate governance mechanisms and CSR practices but also provides practical insights for organisations to adopt sustainable practices aligned with global best practices and the United Nations Sustainable Development Goals for a more sustainable and equitable future.

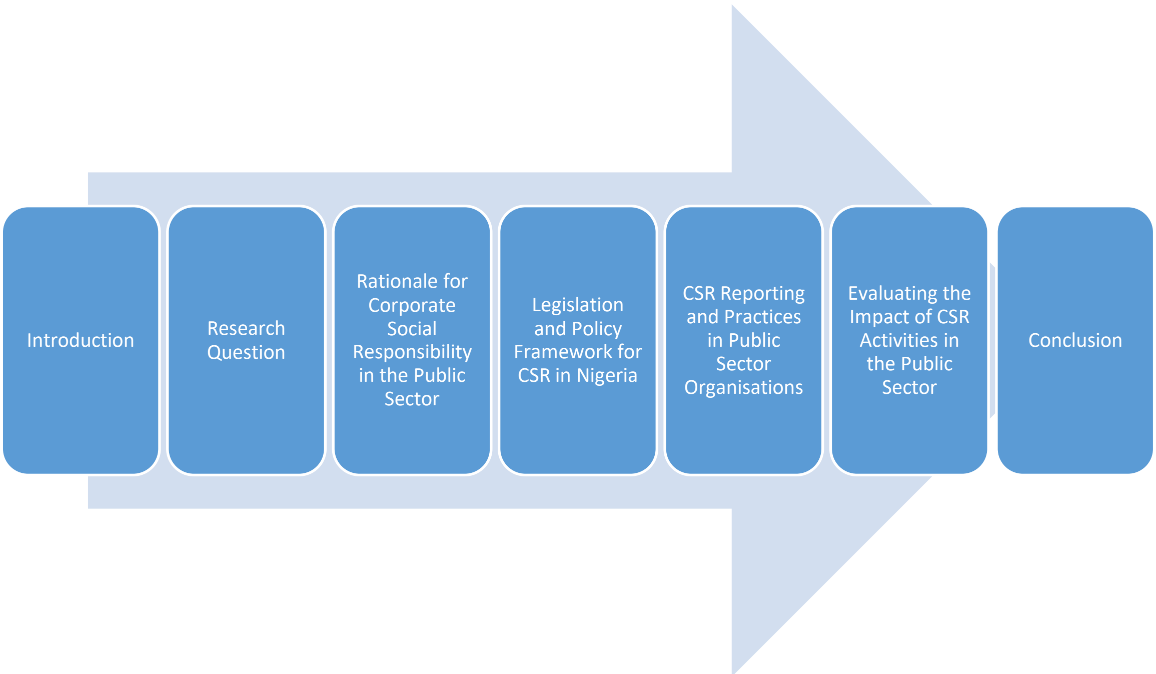
Chapter Seven: Exploring the Perspectives of Senior-Level Employees on Corporate Social Responsibility in the Public Sector

7.1 Introduction

This chapter analyses and discusses the findings related to CSR in the public sector, specifically focusing on the perspectives of senior-level employees. The chapter aims to address research objectives 4, 5, 6, and 7 (see chapters 1 and 6.1 for details). It explores the various dimensions of CSR, examines the presence of legislation for CSR reporting in Nigeria, and uncovers the motives and driving factors behind public sector organisations' engagement in CSR practices.

In line with the preceding chapters, this section outlines the research objectives, the outcomes of the data analysis, and provides a subsequent discussion of the findings, offering insights into the rationale behind CSR initiatives in the public sector.

Figure 7.1: Chapter Structure



This chapter starts with the analysis of 187 survey responses. The responses were examined using descriptive frequency percentages and cross-tabulation for analysis purposes. These responses include personal profiles of the survey participants, which encompass their willingness to participate, gender distribution, age groups, employment levels, and highest educational qualifications. Understanding these profiles provides important context for interpreting and applying the findings.

Furthermore, the analysis also examines the corporate profiles of the participating public sector organisations. This examination considers factors such as size, industry, and other relevant attributes. By doing so, an assessment of CSR practices across various types of public sector entities becomes possible.

Additionally, the chapter investigates the general awareness and perception of CSR within the surveyed public sector organisations. The focus is on how CSR is perceived as a concept and whether there is a shared understanding of its significance and potential impact on organisations and the broader community.

Moreover, this chapter includes a detailed analysis of the CSR strategy employed by public sector organisations. There is also an examination of the strategic considerations and decision-making processes that underpin CSR initiatives, providing insights into how CSR practices align with overall organisational goals and values.

A critical part of this chapter evaluates the impact of CSR across seven key dimensions, as outlined in Chapter 4. These dimensions encompass philanthropy, human resources, the environment, economic aspects, and legal and ethical considerations. Furthermore, the chapter provides clarification on how CSR practices contribute to societal well-being, organisational performance, and compliance with legal and ethical standards.

Finally, the disclosure analysis examines how public-sector organisations communicate their CSR efforts and achievements to stakeholders. This examination assesses transparency and accountability in CSR reporting, evaluating organisations' commitment to responsible practices.

This chapter provides insights into the rationale for public sector CSR through systematic analysis and discussion of the findings. Its contributions include the discovery that approximately 83% of organisations actively engage in CSR, driven by factors such as community acceptance (29%) and moral obligation (22%). Additionally, 84% adhere to the Nigeria Code of Corporate Governance 2018, while 79% align their CSR policies with global standards. Public sector managers hold a positive view of CSR (83%). Although the impact on the community was not directly explored, the qualitative research in Chapter 7 provides deeper insights. Addressing CSR reporting challenges is vital. The insights gained from this chapter can inform academics, policymakers, organisational leaders, and stakeholders about promoting socially responsible practices in the public sector, leading to positive societal impact and sustainable development.

7.2 Research Objectives and Questions

Aligned with the research aim of exploring the perspectives of senior-level employees on CSR in the public sector, using survey responses, the following research objectives were addressed:

1. To find out the reasons why public sector organisations practice CSR in Nigeria.
2. To investigate whether there is any legislation for CSR reporting in Nigeria.
3. To find out whether public-sector organisation adopt any CSR or CSR-related legislation.
4. To evaluate public sector senior management perceptions of the impact of corporate social responsibility (CSR) initiatives on community development in Nigeria.

In addressing these objectives, answers to the following corresponding questions were also found:

1. Why do public-sector organisations practice CSR in Nigeria?
2. Is there any legislation for CSR disclosure in Nigeria?
3. To what extent do public sector organisations conform to CSR reporting policies?
4. To what extent does public sector senior management perceive that CSR initiatives impact community development in Nigeria?

In addition to the above, the chapter examines the challenges faced by public-sector organisations in complying with CSR reporting policies.

The next section will display the data analysis and discuss findings on the rationale for public sector CSR.

7.3 Rationale for Corporate Social Responsibility in the Public Sector

This section aims to explore the underlying reasons and justifications for the engagement of public sector organisations in CSR practices. Through a descriptive analysis of survey data, the study seeks to reveal the motivations behind their commitment to social responsibility initiatives.

7.3.1 Personal Profile

Tables 7.1, 7.2, 7.3, and 7.4 present cross-tabulations of key variables related to the 192 survey participants. These tables offer insights into their personal profiles, including age, employment levels, and educational backgrounds, providing the appropriate context to understand their perspectives on CSR in the Nigerian public sector. Impressively, 97% of the respondents, totalling 187 individuals, actively participated in the survey, which may indicate an interest in CSR discussions. Only a marginal 3%, consisting of 5 respondents, chose not to participate.

A notable gender imbalance is evident within the survey sample, with 88% (165 respondents) identifying as male, while a mere 11% (21 respondents) identified as female. Additionally, 1% (1 respondent) expressed no gender preference. This gender skew is expected given the findings in Chapter 5, which highlighted the underrepresentation of females in senior executive roles such as board of directors within the Nigerian public sector. Consequently, it is imperative to enhance diversity in senior executive roles to ensure that future surveys include a significant proportion of females. This initiative could contribute to achieving a more equitable gender balance, thereby ensuring a representative sample.

Table 7.1: Gender and Age Groups

Gender	20-30	31-40	41-50	51-60	61 and above	Total
Male	13%	50%	18%	6%	1%	88%
Female	2%	7%	2%	0%	0%	11%
Prefer not to say	0%	0%	0%	1%	0%	1%
Total	15%	57%	20%	7%	1%	100%

Analysing the cross-tabulation of gender and age bands provides intriguing insights. The highest participation rate among male respondents, at 50%, falls within the 31–40 age band, indicating a strong presence of middle-aged male participants. In contrast, female participation is more evenly distributed across age groups, with the highest representation in the 31–40 age group (7%). The limited number of female respondents, especially in the 51–60 and 61 and above age bands, highlights the need to promote women to senior executive positions for a more balanced representation. This issue has been previously emphasised in chapters 5 and 6, calling for improvements in diversity.

Table 7.2: Gender and Employment Level

Gender	Functional Head	Management Level	Executive Level	Board Level	Total
Male	55%	27%	5%	2%	88%
Female	7%	3%	1%	0%	11%
Prefer not to say	0%	1%	0%	0%	1%
Total	62%	30%	6%	2%	100%

Turning to the intersection of gender and employment levels, the survey sample is predominantly male, with males constituting 88% of respondents. Among male participants, a significant proportion holds functional head positions (55%), while a smaller percentage of females (7%) are also in functional-level roles. However, the distribution of females across employment levels is not uniform, as there are variations in percentages. Females are notably concentrated in functional roles (7%), with less representation in management (3%) and executive (1%) positions and no representation in board-level roles. Recognising these nuances is important for understanding the specific challenges faced by females in advancing to leadership roles within the public sector. Addressing this gender disparity is crucial for achieving greater diversity in senior public sector roles and ensuring balanced representation, with potential far-reaching implications for CSR outcomes.

Table 7.3: Age and Employment

Age Band	Functional Head	Management Level	Executive Level	Board Level	Total
20-30	12%	3%	0%	0%	16%
31-40	50%	5%	3%	1%	58%
41-50	0%	17%	3%	0%	19%
51-60	0%	5%	1%	1%	7%
61 and above	0%	1%	0%	0%	1%
Total	62%	30%	6%	2%	100%

Examining age bands and employment levels reveals those respondents in the 31–40 age group primarily occupy functional-level positions (50%), with notable representation in management-level roles (5%). Those in the 41–50 age group, while fewer in number, demonstrate representation across various employment levels, predominantly in management-level positions (17%). The 61 and above age group primarily consists of management-level individuals (100%), albeit in smaller numbers.

Table 7.4: Employment Level and Qualification

Employment Level	Undergraduate	Graduate	Postgraduate	Doctorate	Others	Total
Functional Head	3%	26%	29%	3%	2%	62%
Management Level	2%	11%	16%	0%	2%	30%
Executive Level	1%	2%	3%	0%	0%	6%
Board Level	0%	1%	1%	0%	0%	2%
Total	5%	40%	49%	3%	4%	100%

The cross-tabulation of employment levels and highest qualifications in Table 7.4 provides enlightening perspectives. Among functional heads, the largest group, there is a relatively balanced distribution of qualifications, with 29% holding postgraduate degrees. In contrast, management-level employees exhibit a higher proportion of graduates (16%). Among executive-level employees, only 3% of the respondents with postgraduate education (49% of the total) are in executive roles, while board-level employees hold diverse qualifications. This data underscores the prevalence of advanced education among senior-level public sector employees.

This demographic analysis reveals various aspects of survey respondents, including gender distribution, age bands, employment levels, and educational qualifications. The noticeable gender imbalance underscores the necessity for initiatives promoting greater gender diversity, which aligns with the observed low diversity in public sector management and could potentially impact CSR agendas and outcomes. Moreover, the educational diversity among senior-level employees highlights the significance of comprehending these demographic nuances when interpreting subsequent CSR perspectives.

7.3 Corporate Profile

Table 7.5 provides a summary of the corporate profiles of the organisations included in this study. This summary provides insight into the nature and ownership of the participating organisations, with a clear emphasis on government organisations. Government organisations make up 94% of the total sample. In contrast, joint venture organisations, where the government holds the largest stake, account for only 6% of the entities surveyed. This distribution serves to reaffirm the core focus of this research on the public sector.

Table 7.5 Organisation's Profile

Question	Industry	Responses	
		Frequency	Percentage
Number of organisations based on Industry.	Oil and gas	6	3%
	Financial services	15	8%
	Communication	7	4%
	Education	60	32%
	Agriculture	8	4%
	Water resources	56	30%
	Mines and steel	1	1%
	Environment	4	2%
	Transportation	13	7%
	Power	1	1%
	Hospitality and leisure	4	2%
	Health	12	6%
	Other	0	0%
Type of business ownership	Government owned	176	94%
	Joint venture	11	6%
	Private organisation	0	0%
	Non-government organisation	0	0%
Business focus	Production oriented	6	3%
	Service oriented	146	78%
	Production and service	35	19%
	Other	0	0%
Number of employees in Organisations	Below 100	8	4%
	100 - 300	17	9%
	301 - 1000	18	10%
	Above 1000	144	77%

The distribution of organisations across industries provides insights into the landscape of participating organisations. Notably, 32% of the organisations belong to the education sector, indicating a significant presence of educational institutions in the study. Water resources and financial services follow, constituting 30% and 8% of the surveyed organisations, respectively. Additionally, sectors such as transportation (7%), health (6%), and agriculture (4%) have varying degrees of representation. It is worth noting that while the study covers diverse sectors, certain industries like mines and steel have minimal presence in the sample.

Regarding the business focus of these organisations, a substantial majority (78%) identify as service oriented. This indicates a strong commitment to providing diverse services across sectors. An additional 19% of organisations adopt a dual approach, engaging in both production and service activities. In contrast, a modest 3% of organisations indicate a sole focus on production-oriented activities. This distribution further highlights the prevalence of service-oriented organisations in the survey.

In terms of the number of employees, a significant majority (77%) of the surveyed organisations have over 1000 employees, indicating many large organisations in the survey. Smaller proportions of organisations have 301–1000 employees (10%), 100–300 employees (9%), and below 100 employees (4%).

Table 7.6: Distribution of Organisation Based on Industry and Business Focus

Industry/Business Focus	Production oriented	Service oriented	Production & service	Other	Total
Oil and gas	1%	1%	2%	0%	3%
Financial service	1%	6%	1%	0%	8%
Communication	0%	3%	1%	0%	4%
Education	1%	25%	6%	0%	32%
Agriculture	1%	1%	3%	0%	4%
Water resources	0%	25%	5%	0%	30%
Mines and steel	0%	0%	1%	0%	1%
Environment	0%	2%	0%	0%	2%
Transportation	0%	6%	1%	0%	7%
Power	0%	1%	0%	0%	1%
Hospitality and leisure	0%	2%	0%	0%	2%
Health	0%	6%	1%	0%	6%
Other	0%	0%	0%	0%	0%
Total	3%	78%	19%	0%	100%

Table 7.6 presents the number of organisations categorised by their industry or business focus, providing insights into the alignment of industries with specific business orientations. The education industry stands out prominently, with a substantial 25% of organisations adopting a service-oriented approach, which aligns with the inherent nature of the education industry.

On the other hand, organisations with a production-oriented focus are relatively scarce, accounting for only 3% of the total. This suggests that a significant portion of the surveyed organisations do not prioritise or heavily engage in production activities.

Notably, the category labelled "Production and Service" represents a noteworthy 19% of the total, indicating a hybrid approach in select sectors. This hybrid model implies that certain organisations strive to offer both products and services, highlighting a diverse business landscape within these sectors.

Remarkably, there are no organisations categorised as "other" in the sample, indicating that all surveyed organisations predominantly fit into the defined industry and business focus categories. This underscores the clarity and precision of the survey's categorisation.

In general, Table 7.6 highlights the prevalence of service-oriented organisations and the potential for a combined production and service approach in specific sectors. This finding emphasises the diverse nature of businesses within the public sector, which is crucial for understanding CSR practices in these organisations.

The respondents' personal and corporate profiles provide a useful foundation for comprehending the perspectives and motivations driving CSR practices in the public sector. The subsequent sections examine specific aspects of CSR, such as the strategies adopted and the impact of CSR initiatives across different dimensions. Moreover, these sections investigate CSR reporting practices, offering insights into the level of transparency and accountability demonstrated by public sector organisations. Through this detailed analysis, the chapter aims to provide essential understandings that will inform academicians, policymakers, organisational leaders, and stakeholders in their efforts to promote socially responsible practices and sustainable development within the public sector.

7.4 General Awareness and Perception

The examination of general awareness and perceptions of CSR among the respondents offers useful insights into their comprehension and viewpoints on the concept. The findings reveal that an overwhelming majority (86% of the respondents) were aware of CSR, while 14% were unfamiliar with the concept (Table 7.7).

Table 7.7: General Awareness and Perception of CSR

Industry	**Response**		
	Yes	No	Total
Oil and gas	2%	1%	3%
Financial service	8%	0%	8%
Communication	3%	1%	4%
Education	29%	3%	32%
Agriculture	4%	1%	4%
Water resources	24%	6%	30%
Mines and steel	1%	0%	1%
Environment	2%	0%	2%
Transportation	0%	0%	0%
Power	6%	1%	7%
Hospitality and leisure	1%	0%	1%
Health	2%	0%	2%
Other	5%	2%	6%
Total	86%	14%	100%

As shown in Table 7.7, there are noticeable variations in awareness levels when analysed by industry. It is worth mentioning that the education sector reports the highest awareness rate at 29%, which is consistent with its inherent focus on society and the community. On the other hand, the transportation industry stands out, as none of the respondents are familiar with CSR. These differences specific to each industry highlight the significance of customised CSR awareness campaigns, especially in sectors where awareness is lacking.

Table 7.8: Perceptions of CSR across industries

Industries	Responses							
	Corporate Philanthropy	Reducing Environmental Impact	Tool to attract and retain employees	Helping to solve societal problems	Engagement with Stakeholders	Transparency & accountability	Others	Total
Oil and gas	1%	1%	1%	1%	1%	1%	0%	6%
Financial service	1%	1%	0%	3%	1%	1%	0%	8%
Communication	1%	0%	0%	2%	0%	0%	0%	4%
Education	8%	4%	2%	13%	5%	4%	0%	34%
Agriculture	2%	0%	0%	1%	0%	0%	0%	4%
Water resources	7%	2%	2%	13%	3%	2%	0%	31%
Mines and steel	1%	0%	0%	4%	0%	0%	0%	5%
Environment	0%	0%	0%	0%	0%	0%	0%	0%
Transportation	0%	0%	0%	0%	0%	0%	0%	0%
Power	0%	0%	0%	1%	0%	0%	0%	1%
Hospitality and leisure	0%	0%	0%	0%	0%	0%	0%	0%
Health	0%	0%	0%	1%	0%	0%	0%	1%
Other	2%	0%	0%	2%	1%	0%	0%	5%
Total	23%	8%	7%	41%	12%	9%	0%	100%

Table 7.8 presents respondents' perceptions of CSR based on their understanding of its various dimensions. Notably, "Helping to Solve Societal Problems" stands out, representing 41% of responses. This resonates with stakeholder theory, which emphasises businesses' societal role beyond profit motives.

Further analysis by industry reveals differing patterns. In the education sector (34% of responses), there is a pronounced focus on societal impact, aligning with a strong endorsement of "Helping to Solve Societal Problems." Financial services (8% of responses) exhibit a distinct inclination towards "corporate philanthropy" (25%), indicating a broader societal contribution beyond financial transactions. Water resources (31% of responses) showcase a dual commitment to societal challenges and philanthropy.

These diverse perspectives underscore the varied nature of CSR, aligning with stakeholder theory (Freeman, 1984), which advocates for organisations to consider a broader spectrum of interests and resonates with the evolving role of businesses in contributing to societal well-being. This reinforces the continued relevance of stakeholder theory in interpreting and guiding contemporary CSR practices.

Table 7.9: Stakeholders for CSR Practices

Industry	Responses				
	Private organisation	Government organisation	All organisation	Non-governmental organisation	Total
Oil and gas	0%	1%	3%	0%	3%
Financial service	0%	0%	8%	0%	8%
Communication	0%	0%	4%	0%	4%
Education	3%	2%	27%	1%	32%
Agriculture	1%	0%	4%	0%	4%
Water resources	3%	3%	24%	0%	30%
Mines and steel	0%	0%	1%	0%	1%
Environment	0%	1%	2%	0%	2%
Transportation	0%	0%	0%	0%	0%
Power	1%	0%	6%	1%	7%
Hospitality and leisure	1%	0%	0%	0%	1%
Health	1%	1%	1%	0%	2%
Other	1%	1%	5%	0%	6%
Total	9%	7%	83%	1%	100%

Table 7.9 examines respondents' perspectives on the types of organisations that should participate in CSR, categorising their responses by organisation type. This analysis reveals varying opinions on the extent of CSR implementation. Notably, a significant 83% of respondents believe that CSR should be practiced by "all organisations," indicating a widespread consensus on the inclusivity of CSR. The education sector shows the highest proportion (27%) advocating for CSR in "all organisations." In contrast, the "non-governmental organisation" category receives minimal attention, with only 1% of respondents endorsing their role in CSR.

These findings highlight the diversity of viewpoints regarding the range of organisations that should engage in CSR. This broad support creates a favourable environment for the government to introduce policies and incentives to encourage CSR involvement. The survey results not only confirm the acceptance of CSR but also offer an opportunity for collaborative efforts between the public and private sectors to enhance the overall social impact of organisational activities.

Table 7.10: Source of Knowledge About CSR

Industry	Responses						
	At work	School	Internet	Family/Friends	Newspaper/book/ other print media	Other	Total
Oil and gas	1%	0%	0%	1%	0%	0%	3%
Financial service	3%	4%	0%	0%	0%	0%	7%
Communication	0%	0%	1%	1%	0%	0%	3%
Education	7%	10%	5%	4%	3%	0%	32%
Agriculture	0%	2%	0%	1%	0%	0%	4%
Water resources	7%	7%	9%	4%	6%	0%	30%
Mines and steel	0%	0%	0%	0%	0%	0%	1%
Environment	1%	0%	0%	0%	1%	0%	2%
Transportation	0%	0%	0%	0%	0%	0%	0%
Power	2%	1%	0%	0%	3%	0%	7%
Hospitality and leisure	0%	0%	0%	0%	0%	0%	0%
Health	1%	1%	0%	0%	1%	0%	4%
Other	1%	2%	1%	1%	2%	0%	7%
Total	24%	29%	18%	13%	15%	0%	100%

Table 7.10 presents the ways in which respondents obtained knowledge about CSR. By analysing these sources, insights are gained into the factors that contribute to CSR awareness. The data reveals that "school" is the main source, with a percentage of 29%. This highlights the important role of educational institutions in promoting CSR awareness. Additionally, the "Internet" and "at work" also play significant roles, accounting for 18% and 24% of the responses, respectively. These findings emphasise the crucial roles of schools and workplaces in shaping CSR awareness.

Table 7.11: Assessing CSR Adoption

Industry	Responses		
	Yes	No	Total
Oil and gas	2%	1%	3%
Financial service	7%	1%	8%
Communication	3%	1%	4%
Education	30%	2%	32%
Agriculture	4%	1%	4%
Water resources	22%	7%	30%
Mines and steel	1%	0%	1%
Environment	2%	0%	2%
Transportation	0%	0%	0%
Power	7%	0%	7%
Hospitality and leisure	1%	0%	1%
Health	2%	1%	2%
Other	3%	3%	6%
Total	83%	17%	100%

Table 7.10 offers valuable information about CSR practices in different industries among the organisations surveyed. The data clearly shows that a large majority, specifically 83%, of the organisations actively participate in CSR initiatives. These findings highlight the strong dedication of these entities to making positive contributions to society and the environment. On the other hand, 17% of organisations currently do not engage in any CSR activities.

Table 7.12: Motivations for CSR Adoption

Industry	Responses										
	To be accepted by the host community	To be rewarded by heads/ministries/presidency	For improved reputation	Increase access to grant/finance	Generate more revenue	Moral obligation	Legal obligation	Improved stakeholders' engagement	No response	Other	Total
Oil and Gas	1%	0%	1%	0%	0%	1%	0%	0%	1%	0%	3%
Financial service	3%	0%	1%	0%	0%	2%	1%	1%	0%	0%	8%
Communication	1%	1%	1%	0%	0%	0%	0%	1%	0%	0%	4%
Education	7%	3%	5%	1%	0%	9%	3%	3%	1%	1%	33%
Agriculture	1%	2%	0%	0%	0%	1%	1%	0%	0%	0%	4%
Water resources	10%	3%	4%	0%	0%	5%	2%	5%	0%	1%	31%
Mines and steel	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Environment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Transportation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Power	3%	1%	1%	0%	0%	2%	2%	0%	0%	0%	7%
Hospitality and leisure	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Health	1%	0%	1%	0%	0%	0%	0%	1%	0%	0%	2%
Other	2%	1%	1%	0%	0%	2%	0%	1%	1%	0%	7%
Total	29%	10%	14%	1%	0%	22%	8%	12%	3%	2%	100%

Table 7.12 provides a deeper understanding of whether respondents' organisations engage in CSR and the reasons behind these practices. The most common motivation for CSR practices is "to be accepted by the host community" (29%), which highlights the importance of community engagement. "Moral obligation" (22%) and "improved reputation" (14%) also emerge as significant motivators. It is worth noting that "generate more revenue" and "increase access to grants and finance" receive minimal responses, indicating that financial gains are not primary drivers of CSR practices among the respondents' organisations.

Overall, the analysis effectively conveys insights from the data and contributes to our understanding of CSR awareness, perceptions, and motivations among the respondents, as well as different public sector organisations and industries. The strong emphasis on societal well-being and nuanced motivations, such as community acceptance and ethical considerations, further enriches our understanding of CSR practices within the public sector. This study not only provides substantial insights for academia and policy circles but also equips organisational leaders with practical information for fostering socially responsible practices in their respective sectors.

7.5 Legislation and Policy Framework for CSR in Nigeria

This section explores the legal and policy aspects that govern CSR in the Nigerian public sector. The aim is to offer an in-depth understanding of the current laws, regulations, and ethical considerations that shape CSR activities in the country.

7.5.1 Legal Framework Compliance

The analysis of the legal framework, presented in Table 7.13, focuses on the Nigeria Code of Corporate Governance 2018. This framework, which is an updated version of the 2011 Code, aims to address corporate governance challenges in Nigerian organisations. The Code has several objectives: enhancing transparency, accountability, stakeholder relations, and ethical conduct; aligning with international standards to attract investments; and promoting sustainable growth in Nigerian businesses. Furthermore, it plays a crucial role in shaping CSR practices in both public sector organisations and various entities, emphasising the integral role of CSR in the broader context of corporate governance in Nigeria.

Table 7.13: Legal Compliance Assessment

Question	Response		
	Option	Frequency	Percentage
Does your organisation operate within the confines of the Nigeria Code of Corporate Governance 2018?	Yes	157	84%
	No	6	3%
	Not applicable	19	10%
	No response	5	3%
Does your organisation operate within the provisions of any international code/principle/standard?	Yes	142	75.94%
	No	14	7.49%
	Not applicable	27	14.44%
	No response	4	2.14%
To what extent do you rate your organisation's level of compliance to extant laws?	Excellent	50	27%
	Very Good	38	20%
	Good	40	21%
	Satisfactory	28	15%
	Poor	25	13%
	No response	6	3%

To Understanding the legal and policy landscape influencing CSR in Nigeria necessitates acknowledging the pivotal role played by the Nigerian Code of Corporate Governance. The survey gauged participants' adherence to this code, providing insights into CSR practices in Nigeria's corporate sector.

As indicated in Table 7.13, 84% (157 organisations) reported compliance with the Nigeria Code of Corporate Governance and subsidiary laws, affirming its importance in the public sector. Conversely, 3% (6 organisations) indicated non-compliance, underscoring the need for heightened awareness and reinforcement. Additionally, 10% cited inapplicability, possibly due to unique organisational structures, while 3% (5 organisations) did not respond, possibly owing to limited awareness.

Regarding international standards, 76% (142 organisations) acknowledged adherence to global codes or principles (Table 7.13). This signifies a forward-looking approach but emphasises the need for increased efforts, as 7% reported non-compliance. Another 14% cited inapplicability, potentially due to the nature of their operations.

Industry-wise compliance disparities (see Appendix 12.7) reveal varied perceptions. While the education sector often rated compliance as "excellent," notable disparities, such as the power sector's 2% "poor" rating, underscore the need for sector-specific strategies and reforms. A uniform compliance approach may not be effective.

The analysis (see Appendix 12.7) stresses the urgency of addressing compliance challenges, advocating nuanced approaches considering organisational diversity, and endorsing international CSR standards. The data emphasises the necessity for robust regulatory oversight, particularly in sectors with compliance deficiencies. Neglecting these issues risks reputational damage, legal consequences, and inefficacy in the public sector. To mitigate these risks, proactive collaboration between organisations and regulatory bodies, consideration of sector-specific challenges, and a focus on continuous improvement are imperative.

7.5.2 Ethical

Table 7.14 presents an analysis of the ethical considerations embraced by public sector organisations in Nigeria. Ethics refers to the established core values that guide the conduct and behaviour of public sector organisations in Nigeria (Ibietan and Joshua, 2013). The survey inquired about the presence of established core values that guide the conduct of these organisations.

The data reveals a highly positive response, with 97% (181 organisations) confirming the presence of established core values. This indicates that the vast majority of public sector entities recognise the significance of ethical principles and have formally articulated these values to guide their operations. However, a negligible proportion, 2% (3 organisations), reported not having established core values. Furthermore, 2% (3 organisations) did not provide a response, which may be attributed to various factors, such as inadvertent omissions or challenges in data collection.

Table 7.14: Ethical and Values Assessment

Questions	Response		
	Option	Frequency	Percentage
Does your organisation have established core values guiding its conduct?	Yes	181	96.79%
	No	3	1.60%
	No response	3	1.60%
Are your organisational activities within a given sustainability framework?	Yes	166	88.77%
	No	15	8.02%
	No response	6	3.21%
Does your organisation operate within the ethical expectations of society?	Yes	172	91.98%
	No	10	5.35%
	No response	5	2.67%
Are the human rights of all stakeholders respected? These stakeholders include the employees, suppliers, customers, members of the community, etc.	Yes	172	91.98%
	No	10	5.35%
	No response	5	2.67%

In addition to core values, the survey assessed the extent to which organisations align with sustainability frameworks, such as the United Nations Sustainable Development Goals (SDGs). These frameworks provide a structured approach to addressing environmental, social, and economic challenges. The results indicate a positive trend, with 88.77% (166 organisations) affirming their adherence to a sustainability framework. This highlights the growing recognition of sustainable business practices among Nigerian public-sector organisations. For example, activities within these frameworks may include investments in renewable energy, waste reduction, or community development projects. However, 8.02% (15 organisations) reported non-compliance, indicating areas for improvement in integrating sustainability considerations.

The survey also analysed whether organisations meet society's ethical expectations. This encompassed community relations, fair treatment of suppliers and employees, responsible sourcing, and community engagement (Thorisdottir and Johannsdottir, 2020). A noteworthy 91.98% (172 organisations) reported operating ethically, showcasing a firm dedication to aligning practices with societal values. This could involve guaranteeing fair wages, safe working conditions, responsible sourcing, and active community engagement. However, 5.35% (10 organisations) indicated only partial fulfilment of these ethical expectations.

Furthermore, the survey evaluated organisations' respect for the human rights of stakeholders, including employees, suppliers, customers, and the community. A commendable 91.98% (172 organisations) affirmed compliance, demonstrating a commitment to upholding human rights principles. This may involve implementing non-discrimination policies, providing safe working conditions, and practicing fair trade. However, 5.35% (10 organisations) reported non-compliance, suggesting that ongoing efforts are needed to effectively integrate human rights considerations.

The discussion offers insights into the legislative and policy framework for CSR in Nigeria, particularly within the public sector. The findings indicate widespread compliance with the Nigeria Code of Corporate Governance 2018 and international codes, signalling a positive trend. Additionally, a significant commitment to ethical considerations and respect for human rights is evident. Policymakers and public sector entities can utilise these insights to enhance CSR practices, ensuring alignment with legal, ethical, and societal expectations. This will cultivate a culture of responsible business and promote CSR initiatives.

7.6 CSR Reporting and Practices in Public Sector Organisations

This section investigates the various CSR reporting practices adopted by public sector organisations in Nigeria. It seeks to analyse the disclosure methods used to communicate their CSR efforts to stakeholders.

7.6.1 CSR Strategy

Table 7.15 provides a summary of the CSR strategies implemented by the surveyed public sector organisations. Our goal is to gain insights into the organisations' codes of business conduct or ethics, the presence of monitoring mechanisms to ensure adherence, budget allocation for CSR programmes, and the perceived benefits of having a CSR strategy or programme.

The survey revealed that 74.33% (139 organisations) of the respondents have a code of business conduct, ethics, or a CSR policy in place, demonstrating a significant commitment to ethical guidelines and CSR initiatives. However, 25.67% (48 organisations) reported not having such policies, presenting an opportunity for these organisations to develop and implement formal CSR frameworks.

Table 7.15: CSR Policy and Implementation Assessment

Questions	Responses		
	Option	Frequency	Percentage
Does your organisation have a code of business conduct or ethics or a CSR policy?	Yes	139	74.33%
	No	48	25.67%
Is the code of business conduct or ethics or CSR policy in line with any principles/law either nationally or internationally?	Yes	148	79.14%
	No	37	19.79%
	No response	2	1.07%
Is there any process, department, or focal person in charge of monitoring adherence to the code of business ethics/CSR policy?	Yes	131	70.05%
	No	56	29.95%
Does your organisation have a budget/grant for CSR programmes?	Yes	107	57.22%
	No	78	41.71%
	No response	2	1.07%
What do you consider the benefits of having a CSR strategy or programme?	Help boost reputation	107	57.22%
	Generate more revenue	16	8.56%
	Both options above	32	17.11%
	Other	29	15.51%
	No response	3	1.60%
Is your organisation compelled by law to practice CSR or is it doing it voluntarily?	Mandatory	54	28.88%
	Voluntary	78	41.71%
	Don't know	52	27.81%
	No response	3	1.60%
Does your organisation have a written CSR disclosure policy?	Yes	85	45.45%
	No	97	51.87%
	No response	5	2.67%
What is the focus of your CSR strategy? Is it project-based where physical infrastructure, etc. is built or not.	Project based	85	45.45%
	Non project based	55	29.41%
	Both of the above	47	25.13%
	Other	79	42.25%
	No response	2	1.07%

Furthermore, the survey findings provide insights into the state of CSR practices within public sector organisations in Nigeria. Notably, 79.14% of the surveyed organisations align their codes of conduct or CSR policies with national or international principles, demonstrating a global awareness of CSR best practices. However, 19.79% reported non-alignment, indicating an area for improvement in ensuring policy coherence with established standards.

Regarding oversight, 70.05% of organisations have mechanisms in place to monitor adherence to ethical codes or CSR policies, indicating a proactive approach to ensuring ethical conduct. Nevertheless, 29.95% lack such monitoring mechanisms, suggesting a need for strengthening oversight to enhance CSR policy adherence.

In terms of budget allocation, 57.22% of respondents allocate funds to CSR initiatives, showcasing a commitment to community development. However, 41.71% reported no CSR budget, possibly due to resource constraints or competing priorities.

Perceived benefits of CSR include reputation enhancement (57.22%), revenue generation (8.56%), and a combination of both (17.11%). Additionally, 15.51% cited other benefits, indicating a diverse range of positive outcomes resulting from CSR strategies.

The survey also explored the motivation behind CSR practices, revealing that 28.88% are legally required, 41.71% engage voluntarily, and 27.81% are unsure of the mandatory or voluntary nature. This uncertainty underscores the need for clarity on the legal requirements surrounding CSR. About 45.45% of organisations have a written CSR disclosure policy, demonstrating a commitment to transparent communication. However, 51.87% lack formal disclosure policies, presenting an opportunity for these organisations to develop a robust reporting guideline.

Insights into CSR strategy focus indicate that 45.45% follow project-based approaches, 29.41% pursue non-project-based initiatives, and 42.25% implement both, reflecting a well-rounded approach to social responsibility.

Analysing industry practices, the education sector stands out, with 21% reporting the presence of codes of business conduct, ethics, or CSR policies, indicating a strong commitment to ethical standards. Conversely, sectors like transportation, power, and mines and steel lack these policies, highlighting the need for a greater emphasis on ethical frameworks.

Industry-specific patterns also emerge regarding policy alignment with established principles and laws. The education sector leads with 23% reporting alignment, while the power sector shows room for improvement with 7% not aligning their policies.

Monitoring mechanisms reveal that the education sector is leading at 21%, while the agriculture sector lacks monitoring mechanisms in 12% of organisations, presenting an opportunity for strengthening enforcement.

CSR programme budgets vary across sectors, with the education and water resources sectors leading at 16% and sectors like power and communication showing potential for increased financial commitment.

In conclusion, while a significant percentage of public sector organisations in Nigeria have embraced CSR practices, there is room for improvement, particularly in sectors with less prevalent ethical frameworks. These findings provide insights into the current state of CSR in Nigerian public-sector organisations and suggest targeted interventions to promote responsible business practices.

7.6.2 Disclosure Practices

Table 7.16 examines the disclosure practices of public sector organisations, specifically looking at how much they disclose their CSR activities and the channels they use for communication.

According to the survey, 85 respondents (45.45%) disclose their CSR activities, which shows a dedication to transparency and engaging stakeholders. On the other hand, 96 respondents (51.34%) reported not disclosing their CSR activities, indicating room for improvement in communication and transparency efforts.

Table 7.16: CSR Disclosure Practices

Question	Response		
	Option	**Frequency**	**Percentage**
Does your organisation disclose CSR activities?	Yes	85	45.45%
	No	96	51.34%
	No response	6	3.21%
If you selected "yes," please specify where the activities are reported. Is it in the annual report, sustainability report, website, etc.?	Not specified	122	65.24%
	Annual report	29	15.51%
	Sustainability report	7	3.74%
	Government and other organisational publication	11	5.88%
	Newspaper	6	3.21%
	Website	12	6.42%
Why does your organisation report CSR activities?	Keep stakeholders informed of corporate activities	80	42.78%
	Comply with regulatory requirement	41	21.93%
	Improve reputation	47	25.13%
	Others	19	10.16%
Are the CSR reports in line with any accepted guidelines for reporting, such as the International 22 / 23 Financial Reporting Standards (IFRS) and the Nigerian Code of Corporate Governance (NCCG)?	Yes	119	63.64%
	No	17	9.09%
	Not applicable	38	20.32%
	No response	13	6.95%
What do you see as the future of CSR in your organisation?	Better improve and embedded in the company's strategy	144	77.01%
	Not an area of interest	35	18.72%
	Other	8	4.28%

For organisations that disclose their CSR activities, the survey sought to understand where these activities are reported. Notably, 65.24% (122 respondents) did not specify the platform for disclosure, indicating a need for clearer communication channels. Meanwhile, 15.51% (29 respondents) disclosed their CSR efforts in their annual reports, which serve as a common platform for stakeholder communication. Additionally, 3.74% (7 respondents) reported using sustainability reports, emphasising a focus on sustainability initiatives. Furthermore, 5.88% (11 respondents) disclosed their CSR activities through government and other organisational publications, demonstrating a collaborative approach to information dissemination. A smaller proportion, 3.21% (6 respondents), reported disclosing in newspapers, while another 6.42% (12 respondents) used websites for communication.

When asked why organisations report their CSR activities, 42.78% (80 respondents) indicated that their primary motivation was to keep stakeholders informed, fostering transparent and open communication. Furthermore, 21.93% (41 respondents) reported compliance with regulatory requirements as a key driver, aligning their efforts with legal obligations. Moreover, 25.13% (47 respondents) cited the desire to improve their reputation through the communication of CSR activities. Additionally, 10.16% (19 respondents) reported other reasons, indicating a diverse range of motivations for disclosure. When asked to specify reasons for reporting CSR other than the options provided, some respondents mentioned no reporting, lack of awareness, and assisting the community.

In relation to the alignment of CSR reports with recognised reporting guidelines, such as the International Financial Reporting Standards (IFRS) and the Nigerian Code of Corporate Governance (NCCG), 63.64% (119 respondents) confirmed their adherence to these standards, thus displaying their dedication to internationally accepted norms. Conversely, 9.09% (17 respondents) reported a lack of alignment, signifying areas that require improvement. Moreover, 20.32% (38 respondents) deemed the question not applicable, possibly due to divergent reporting requirements based on organisational size or structure. Additionally, 6.95% (13 respondents) did not provide a response, which may be attributed to inadvertent omission or challenges encountered during data collection.

The survey also aimed to explore the respondents' perspectives on the future of CSR in their respective organisations. A significant 77.01% (144 respondents) expressed their commitment to enhancing and integrating CSR within their company's strategy, underscoring their determination to make CSR an integral facet of their operations and decision-making processes. However, 18.72% (35 respondents) indicated a lack of interest in CSR, suggesting that these organisations have not yet fully prioritised CSR as a strategic focus. Additionally, 4.28% (8 respondents) offered alternative viewpoints, indicating a range of opinions regarding the future of CSR within their organisations. One respondent even mentioned envisioning enhanced CSR integration within their organisation's future activities.

Lastly, respondents' willingness for additional interviews was positive, with 77.01% (144 respondents) agreeing, 18.72% (35 respondents) declining, and 4.28% (8 respondents) not providing a response.

In summary, the data reveals a commitment to CSR strategies, with established codes aligning with principles. The findings emphasise the need for clearer communication channels, motivations ranging from transparency to regulatory compliance, and a positive outlook for integrating CSR. Areas for improvement include strengthening disclosure policies and aligning reports with international guidelines, highlighting opportunities for enhancing CSR practices in Nigerian public sector organisations.

7.7 Evaluating the Impact of CSR Activities in the Public Sector

In this part, the section explores a diverse range of CSR practices adopted by public sector organisations in Nigeria. The aim is to further understand these practices and learn the methods these organisations employ to disclose their CSR activities to stakeholders, shedding light on their CSR strategies. The primary objective of this section is to acquire first-hand insights into the specific activities' organisations undertake as part of their CSR initiatives and the underlying reasons behind them.

Additionally, this section scrutinises parameters, including social and environmental initiatives, community engagement, and the integration of ethical principles into organisational operations. Through this evaluation, the aim is to provide insights into the overall contribution of public sector organisations to sustainable development and societal well-being.

7.7.1 Philanthropy

Table 7.17 presents an analysis of the CSR strategies implemented by the surveyed public sector organisations, specifically focusing on their philanthropic activities. The purpose is to gain insight into how these organisations support philanthropy in various areas, such as entrepreneurial activities, job creation in host communities, educational initiatives, healthcare programmes, sporting, and cultural activities, as well as efforts to address poverty and other social issues within the community. Furthermore, the study aims to evaluate the perceived impact of their CSR programmes on the host community.

Table 7.17: Philanthropy

Question	Responses		
	Option	Frequency	Percentage
Does your organisation support entrepreneurial activities?	Yes	139	74%
	No	45	24%
	No Response	3	2%
Does your organisation support job creation for people in host community?	Yes	149	80%
	No	35	19%
	No Response	3	2%
Does your organisation support educational activities?	Yes	166	89%
	No	18	10%
	No Response	3	2%
Does your organisation support healthcare programmes?	Yes	149	80%
	No	34	18%
	No Response	4	2%
Does your organisation support sporting and cultural activities?	Yes	150	80%
	No	31	17%
	No Response	6	3%
Does your organisation support activities to tackle poverty and other social vices in the community?	Yes	153	82%
	No	31	17%
	No Response	3	2%
To what extent can you say that the CSR programmes implemented by your organisation have improved the host community?	Excellent	47	25%
	Very Good	33	18%
	Good	48	26%
	Satisfactory	23	12%
	Poor	28	15%
	No Response	8	4%

Table 7.17 provides an overview of philanthropic initiatives undertaken by organisations, giving insight into their support for various social and community-oriented activities. The responses demonstrate these entities' commitment to CSR. A significant 74% of organisations express support for entrepreneurial activities,

highlighting their recognition of the importance of fostering economic growth and innovation.

Furthermore, the survey reveals that 80% of organisations actively contribute to job creation in their host communities, emphasising the role of businesses in addressing local employment needs. Educational activities also receive substantial support, with 89% of organisations endorsing initiatives in this area, showcasing their dedication to promoting learning and knowledge-sharing.

In the healthcare domain, 80% of organisations extend their support to healthcare programmes, recognising the crucial role health plays in community well-being. Similarly, a substantial 80% of organisations contribute to sporting and cultural activities, emphasising the importance of a holistic approach to community development.

Moreover, organisations demonstrate their commitment to addressing societal challenges, with 82% supporting activities aimed at tackling poverty and other social issues in the community. The diverse nature of these initiatives reflects a varied understanding of the diverse needs of host communities.

The analysis concludes with an assessment of the perceived impact of CSR programmes on the host community. The responses indicate a range of opinions, with organisations rating their programmes from "excellent" to "poor." The nuanced feedback provides insights into the effectiveness of CSR initiatives in creating positive change within the host communities.

Cross-tabulations (see Appendices 12.16–12.22) are used to examine differences in philanthropic CSR activities across industries, providing insights into sector-specific contributions. The educational sector takes the lead in supporting entrepreneurial activities, with a contribution of 28%, in contrast to the oil and gas industry's limited 3%, indicating the existence of a potential gap in CSR strategies that warrants further investigation.

In terms of job creation, educational institutions excel with a support rate of 29%, challenging existing assumptions. Surprisingly, the financial services industry demonstrates a significant level of support at 19%, prompting inquiries into the nature and impact of their CSR initiatives. Educational activities, predominantly led by educational institutions at 30%, raise questions about the limited support (4%) from the communication sector.

Healthcare programmes receive substantial support from educational institutions and water resource companies, reflecting their commitment to community well-being. However, the minimal support (1%) from the mines and steel industry suggests room for improvement. Sporting and cultural activities prominently feature educational institutions (28%), while the absence of the transportation industry raises questions about their CSR and community engagement strategies.

Educational institutions take the lead in addressing poverty and social issues, with a contribution rate of 27%. Conversely, the limited support from the environment and mines and steel sectors indicates the need for increased community engagement through CSR initiatives.

In conclusion, this analysis sheds light on the philanthropic efforts of public sector organisations in Nigeria, highlighting widespread support for entrepreneurship, job creation, education, healthcare, cultural events, and poverty alleviation initiatives. The positive impacts on host communities underscore the potential for organisations to refine their CSR strategies, align with global principles, and make meaningful contributions to sustainable development and societal well-being.

7.7.2 Human Resource

This section focuses on the human resource aspect of public sector organisations in Nigeria. The analysis encompasses various aspects, including employee welfare programmes, equal opportunity policies, gender neutrality, pay disparities, career advancement opportunities for employees from different ethnic backgrounds, individuals with disabilities, training options, and employee health and well-being initiatives.

Table 7.18: Human Resource

	Responses		
Questions	**Options**	**Frequency**	**Percentage**
Is there any employee welfare programme in your organisation? This could include aspects such as free medical services etc.	Yes	152	81%
	No	30	16%
	No Response	5	3%
Does your organisation follow an equal opportunity policy?	Yes	151	81%
	No	32	17%
	No Response	4	2%
Is your organisation gender neutral?	Yes	160	86%
	No	23	12%
	No Response	4	2%
Are there pay differences between people of different gender?	Yes	27	14%
	No	157	84%
	No Response	3	2%
Are employees from different ethnicities given the same opportunity for career advancement?	Yes	167	89%
	No	16	9%
	No Response	4	2%
Are people with disability given equal opportunity in terms of work and career advancement?	Yes	153	82%
	No	31	17%
	No Response	3	2%
Does your organisation offer any training?	Yes	171	91%
	No	1	5%
	Missing	6	3%
How often do employees attend training and development?	Once in a year	55	29%
	Multiple times in a year	94	50%
	After one year	21	11%
	Other	13	7%
	No Response	4	2%
Where are most training and development programmes held?	Internal training	97	52%
	External within the country	73	39%
	Outside the country	4	2%
	Other	9	5%
	No Response	4	2%
How do you rate the employee health and wellbeing programmes in your organisation?	Excellent	39	21%
	Very Good	39	21%
	Good	52	28%
	Satisfactory	36	19%
	Poor	13	7%
	No Response	8	4%

The analysis begins by examining the presence of employee welfare programmes within the organisations. An impressive 81% (152 respondents) reported having such programmes, displaying a commitment to the wellbeing of their workforce. These programmes may include essential benefits such as free medical services, childcare support, or employee assistance programmes. However, 16% (30 respondents) reported not having employee welfare programmes, potentially indicating a need for further attention to employee wellbeing in these organisations.

Moreover, 81% (151 respondents) of the respondents affirmed that their organisations follow an equal opportunity policy, demonstrating a dedication to fostering a fair and inclusive work environment. Conversely, 17% (32 respondents) reported not having such a policy, which suggests the need for further efforts to promote equal opportunities within these organisations.

Regarding gender neutrality, an impressive 86% (160 respondents) confirmed that their organisations are gender-neutral, reflecting a significant stride towards gender equality and inclusion. However, 12% (23 respondents) reported not being gender-neutral, suggesting that gender-related disparities may exist in these organisations, warranting further investigation and remediation.

Furthermore, the survey sought to understand if there were pay differences between individuals of different genders. The analysis indicates that 14% (27 respondents) reported pay differences, while 84% (157 respondents) did not report any gender-based pay disparities. This finding suggests a relatively positive trend towards pay equity in the public sector organisations surveyed.

The analysis further explored whether employees of different ethnicities are provided with the same opportunities for career advancement. An overwhelming majority, 89% (167 respondents), confirmed providing equal opportunities, indicating a commitment to diversity and inclusivity. However, 9% (16 respondents) reported that employees from different ethnic backgrounds may not be given the same opportunities, highlighting an area for improvement in promoting diversity and equitable career growth.

Additionally, the survey investigated whether individuals with disabilities are given equal opportunities for work and career advancement. Encouragingly, 82% (153 respondents) reported providing equal opportunities to employees with disabilities, demonstrating a commitment to promoting inclusivity and accessibility. Nonetheless, 17% (31 respondents) reported otherwise, suggesting the need for additional efforts to create an inclusive environment for individuals with disabilities.

Regarding training offerings, an impressive 91% (171 respondents) confirmed offering training programmes to their employees, emphasising their commitment to professional development and upskilling. Only 5% (10 respondents) reported not offering training, while 3% (6 respondents) did not provide a response. This result highlights the importance of continuous learning and employee development within the public sector organisations surveyed.

The frequency of employee attendance at training and development programmes was examined. 50% of employees (94 respondents) attended training multiple times in a year, indicating a commitment to continuous learning and skill enhancement. 29% (55 respondents) attended training once a year, showing that these organisations prioritise annual training opportunities. 7% (13 organisations) selected "other," suggesting unique training schedules or customised learning approaches. It is worth noting that 2% (4 organisations) did not provide a response, which could be due to various factors. When asked how often employees attend training and development, additional responses were given, such as "once in a while," "depends on the directorate and location," "no specific timing," "based on nomination," "whenever needed," "rarely," "occasionally," and others.

The survey also explored the location of training and development programs. 52% (97 respondents) conduct internal training within their organisations, utilising in-house expertise and resources. 39% (73 respondents) hold training externally within the country, relying on local training providers. A smaller proportion, 2% (4 respondents), conducted training outside the country, while 5% (9 respondents) selected "other," potentially indicating diverse training locations or arrangements. Additionally, 2% (4 respondents) did not provide a response. When asked to specify where most training and development programmes are held outside the provided options, varied responses were given, such as national and international training, both internal and external, and sometimes within the country. Other responses included "all of the above," "both within and outside the country," "internal, external, and outside the country," and "office, both internal and external." This data provides insights into the locations of training and development programmes.

The analysis focused on employee health and well-being programmes and aimed to understand how employees perceive these initiatives. 42% (91 respondents) rated their organisation's programmes as "good," indicating a positive assessment. Additionally, 21% (39 respondents) rated them as "excellent" or "very good," further highlighting employee satisfaction. However, 19% (36 respondents) rated the programmes as "satisfactory," suggesting room for improvement. Moreover, 7% (13 respondents) rated the programmes as "poor," indicating a need for further attention. 4% (8 respondents) did not provide a response.

The cross-tabulations (see appendices 12.23 to 12.31) offer insights into human resources practices across industries in public sector organisations in Nigeria. Educational institutions are at the forefront of employee welfare programmes, with a support rate of 26%, while the financial services sector shows a dedicated support rate of 7%. However, the hospitality and leisure industry's minimal support indicate a need for attention.

In terms of equal opportunity policies, education leads with a support rate of 25%, while the financial services sector demonstrates a support rate of 7%. The communication sector's lower support rate of 4% raises questions about inclusivity. Regarding gender neutrality, the education sector shows a support rate of 27%, and the power industry demonstrates a support rate of 6%, suggesting a potential trend. However, the transportation sector's minimal support calls for further exploration.

Significant variations exist in gender-based pay differences; only 1% of educational institutions acknowledge them, while the financial services industry shows a concerning support rate of 7%. Career advancement opportunities favour educational institutions, with a support rate of 29%, emphasising their focus. Meanwhile, the transportation sector shows limited support, warranting closer examination.

Equal opportunities for individuals with disabilities receive a support rate of 29% from the education sector, demonstrating a positive stance. However, the hospitality and leisure industry's minimal support suggest room for improvement. Training and development programmes are well-supported, with a support rate of 29% from the education sector and 8% from the oil and gas industry, indicating recognition of the importance of ongoing training.

Most sectors offer training multiple times a year, with water resources leading in terms of continuous learning. The location of training and development programmes emphasises internal training, which accounts for 52% of educational institutions.

Employee health and well-being programmes receive varied ratings, with a significant 28% rating of 'Good' from the education sector. However, the power industry, with a 3% rating of 'excellent', reflects a different approach. In conclusion, the data highlights disparities and commonalities in employee welfare, equal opportunity, and development practices across industries, suggesting the potential for knowledge sharing to foster positive changes in human resources practices across different sectors.

7.7.3 Environment

The environment section of the data analysis report examines the environmental commitment and impact management practices in public sector organisations in Nigeria.

The analysis begins by assessing the presence of a commitment or policy to protect the environment within these organisations. 83% (155 respondents) confirmed having a commitment or policy in place, demonstrating a dedication to environmental sustainability and responsibility. Conversely, 15% (28 respondents) reported not having such a commitment or policy, indicating a need for increased focus on environmental sustainability in these organisations.

Moreover, the survey also aimed to understand how organisations manage their carbon emissions and environmental impact. The analysis shows that 64% (119 respondents) reported managing their carbon emissions and environmental impact, highlighting a proactive approach to environmental stewardship. However, 34% (63 respondents) reported not managing their emissions and impact, suggesting room for improvement in implementing sustainability measures.

Table 7.19: Environmental Commitment and Practices

	Responses		
Question	Option	Frequency	Percentage
Does your organisation have commitment/policy to protecting the environment?	Yes	155	83%
	No	28	15%
	No response	4	2%
Does your organisation manage its carbon emission/environmental impact?	Yes	119	64%
	No	63	34%
	No response	5	3%
Does your organisation use renewable sources of energy?	Not specified	132	71%
	Solar	41	21%
	Energy came from renewable	3	3%
	Hydro	2	2%
	Gas plant	1	1%
	No response	8	4%
Does your organisation have any commitment to tackling climate change?	Yes	100	53%
	No	81	43%
	No response	6	3%
Does your organisation have dedicated policies encouraging responsible consumption and production?	Yes	115	61%
	No	67	36%
	No response	5	3%

The analysis extends to the use of renewable energy sources. Interestingly, 71% (132 respondents) did not specify their energy sources, indicating a need for greater transparency and clarity. Among the specified responses, 21% (40 respondents) reported using solar energy, demonstrating a commitment to renewable sources. A small percentage of organisations (1%) mentioned using other renewables, such as hydropower and wind energy. Additionally, 4% (8 respondents) did not provide a response. Some respondents who specified the type of renewable energy used mentioned options such as solar, hydropower, and gas.

The analysis then examines organisations' commitment to tackling climate change. A total of 53% (100 respondents) confirmed having such a commitment, showing a dedication to addressing climate change and its challenges. However, 43% (81 respondents) reported not having a commitment, potentially indicating a need for enhanced environmental initiatives.

Furthermore, the analysis looks at whether organisations have policies promoting responsible consumption and production. The results show that 61% (115 respondents) have such policies in place, demonstrating a focus on responsible and sustainable business practices. However, 36% (67 respondents) reported not having these policies, suggesting a need for the adoption of responsible consumption and production guidelines.

The cross-tabulation analysis (see Appendices 16.32 – 16.40) allows scrutiny of environmental commitments and policies across industries. Notably, 83% of organisations express a dedicated commitment to environmental protection, with the education sector leading at 26%, demonstrating sector-wide recognition of the importance of environmental stewardship. However, sectors like transportation and hospitality show limited engagement, indicating potential areas for improvement and increased environmental focus.

In terms of actively managing carbon emissions and environmental impact, 64% of organisations indicate proactive efforts, with notable leadership from the education and water resources sectors. Conversely, industries like agriculture, mines, and steel show comparatively lower levels of engagement, suggesting opportunities for enhanced environmental management practices.

The use of renewable energy sources is also explored, revealing that 23% of organisations are actively adopting renewable energy. The education, water resources, and power sectors emerge as pioneers in embracing sustainable energy practices, with solar energy prominently featured. This highlights a positive trend towards cleaner and more sustainable energy use within the public sector.

Examining organisations' commitment to tackling climate change, 53% respond affirmatively. The education and water resources sectors lead with strong dedication, while 44% express a need for greater awareness and action, especially in sectors where climate change commitment appears lacking. This highlights a potential area for targeted interventions and increased environmental advocacy.

Lastly, the analysis examines the presence of dedicated policies that promote responsible consumption and production, with 61% of organisations reporting the existence of such policies. The education and power sectors play a vital role in promoting responsible business practices, demonstrating a shared emphasis on sustainable consumption and production within these industries.

In summary, the cross-tabulation reveals a range of environmental commitments within industries, showcasing both commendable efforts and areas for improvement. These findings provide valuable insights into the environmental practices and priorities of public sector organisations. The data supports a stronger dedication to sustainable practices, enhanced transparency in energy source disclosure, and a collaborative approach to responsible business conduct with the goal of achieving a positive and lasting environmental impact.

7.7.4 Economic

The economic aspect of the data analysis focuses on operational efficiency, competitive advantage, and innovation for generating revenue within public sector organisations in Nigeria.

The analysis begins by evaluating respondents' perceptions of their organisations' operational efficiency. Encouragingly, 49% (95 respondents) rated their organisation's operational efficiency as either "Good" or "Very Good," indicating a generally positive outlook. Furthermore, 21% (41 respondents) rated it as "Excellent," reflecting strong confidence in their organisation's operational effectiveness. However, 19% (36 respondents) rated it as "Satisfactory," suggesting areas for improvement. Additionally, 7% (13 respondents) rated it as "Poor," highlighting the need for further efforts to enhance operational efficiency. Moreover, 4% (8 respondents) did not provide a response.

Table 7.20: Economic Efficiency

Question	Response		
	Option	**Frequency**	**Percentage**
How do you rate your organisation's operational efficiency?	Excellent	41	22%
	Very Good	40	21%
	Good	54	29%
	Satisfactory	28	15%
	Poor	16	9%
	No Response	8	4%
Does your organisation maintain good competitive advantage?	Yes	125	67%
	No	15	8%
	Not applicable	43	23%
	No Response	4	2%
Does your organisation innovate sustainable means for generating revenue?	Yes	136	73%
	No	46	25%
	No Response	5	3%

The survey examined whether organisations maintain a competitive advantage. 67% (125 respondents) confirmed maintaining a competitive advantage, while 8% (15 respondents) reported not having a competitive advantage, and 23% (43 respondents) said it was not applicable. 2% (4 respondents) did not respond.

The survey also looked into whether organisations have sustainable methods for revenue generation. 73% (136 respondents) confirmed their commitment to sustainable revenue generation, while 25% (46 organisations) reported not pursuing sustainable methods. 3% (5 organisations) did not respond.

The data shows a complex scenario of operational efficiency in public sector organisations across industries. Some rate their operational efficiency highly, while others acknowledge satisfactory or poor levels. This raises concerns about the effectiveness of these organisations.

9% reported poor operational efficiency, raising questions about their ability to deliver services and achieve objectives. It's important to investigate the reasons behind this performance and take corrective action.

While 67% maintain a competitive advantage, 22% find the question of competitive advantage not applicable. This suggests a lack of clarity within the public sector.

It's crucial to identify and address the factors behind the lack of competitiveness for the 9% who reported not maintaining a competitive advantage. This could improve overall performance. Organisations report innovating sustainable means for generating revenue, displaying a proactive approach to financial sustainability. This is a positive sign, suggesting adaptability and forward-thinking within the public sector. However, the 25% that responded with "no" warrant scrutiny. Understanding why these organisations are not actively seeking innovative revenue-generation methods is essential. It might reveal missed opportunities for revenue diversification or highlight structural constraints that need immediate attention.

A cross-industry analysis reveals varying performance across sectors. The education sector stands out with robust ratings in operational efficiency, competitive advantage, and innovation for revenue generation, indicating excellence.

Conversely, the water resources sector displays a well-rounded performance with notable operational efficiency and a substantial number of organisations maintaining a competitive advantage. Additionally, innovation for revenue generation is a prevalent approach here, indicating adaptability.

In summary, the analysis reveals a nuanced view of industry performance within the public sector. While some organisations excel in operational efficiency, competitive advantage, and revenue generation innovation, others face challenges. Addressing these factors is crucial for industry improvement.

The data analysis report provides a summary of the research findings and analysis. It covers various aspects such as public sector CSR, reporting practices, human resource management, environmental commitment, and economic aspects within public sector organisations in Nigeria. The analysis highlights positive trends, areas for improvement, and potential implications for policymakers and organisational leaders in promoting socially responsible practices within the public sector. The conclusions drawn from the data analysis offer insights that can contribute to enhancing CSR strategies and ensuring alignment with ethical, environmental, and societal expectations in the public sector context. This analysis enriches the body of knowledge on CSR and sustainable practices in public sector organisations, making a valuable contribution to the field. The implications derived from the data analysis findings can guide public sector organisations in Nigeria towards more responsible, sustainable, and socially beneficial practices, ultimately leading to positive societal and environmental impacts.

7.8 Discussion

7.8.1 Introduction

CSR has become an increasingly pivotal aspect of organisational practices, encompassing considerations of social, environmental, and ethical impacts. The present chapter provides an extensive and in-depth discussion of the research findings derived from the data analysis in relation to the research aims and objectives. The primary objective of this research was to gain valuable perspectives into the perspectives of senior-level employees regarding CSR in the public sector of Nigeria. To achieve this, four well-defined research objectives were formulated, and corresponding research questions were developed. This chapter aims to exhaustively address each research question and its sub-questions, thus providing a robust and nuanced interpretation of the findings.

7.8.2 Reasons for Practising CSR in Public-Sector Organisations

The first research question aimed to identify the reasons behind the practice of CSR in public-sector organisations in Nigeria. The data analysis revealed that a significant majority (83%) of the respondents' organisations were actively engaged in CSR initiatives. Among the most prevalent reasons for implementing CSR were the desire to be accepted by the host community (29%) and a sense of moral obligation (22%).

These findings indicate that public-sector organisations recognise the utmost importance of maintaining positive relationships with their surrounding communities and acknowledging their ethical responsibilities.

The emphasis on seeking acceptance from the host community aligns with stakeholder theory (Freeman, 1984), which emphasises the significance of meeting the expectations of key stakeholders, including the local community. The desire for acceptance signifies that public-sector organisations acknowledge the interdependence between their operations and the communities they serve. The significance of community acceptance in enhancing corporate reputation has been supported by scholars such as Nagao et al. (2018), Saeed and Arshad (2012), and Porter and Kramer (2011). By being accepted by the host community, these organisations aim to foster mutual trust and collaboration, ultimately leading to sustainable development and positive social outcomes (Bawole, 2013).

Moreover, academic sources further support the significance of community acceptance in enhancing corporate reputation and building social capital (Nagao et al., 2018; Saeed and Arshad, 2012; Porter and Kramer, 2011). The positive relationship between CSR and community acceptance has been well documented in previous research, affirming the findings in the current study.

Additionally, the focus on moral obligation demonstrates that public-sector organisations in Nigeria perceive CSR as a potent means to contribute positively to societal welfare and address pressing social issues. This finding is consistent with the growing recognition of businesses' broader role in advancing social well-being beyond profit generation (Carroll, 1999; Crane and Matten, 2014; Wirba, 2023).

The combination of seeking acceptance and embracing moral obligations a mature understanding of the nature of CSR within the public sector of Nigeria. It further reflects the recognition that the success of organisations is closely linked to their contributions to the well-being of the communities in which they operate.

7.8.3 Legislation for CSR Reporting in Nigeria

The second research question aimed to investigate the existence of legislation governing CSR reporting in Nigeria. The data analysis indicated that 84% of organisations operate within the Nigerian Code of Corporate Governance 2019. This finding highlights the presence of a regulatory framework that guides the CSR practices of public-sector organisations. As studies suggest, this framework will help address governance challenges crucial to organisational viability (Inekwe et al., 2020; Frynas, 2010).

The high level of compliance with the Nigeria Code of Corporate Governance suggests that public-sector organisations in Nigeria are conscientious about adhering to established guidelines for responsible and sustainable business practices. The incorporation of CSR reporting guidelines into the Code of Corporate Governance reflects a commitment to transparency, accountability, and ethical conduct within the public sector (Ediagbonya, 2020).

The existence of CSR reporting legislation indicates a positive step towards fostering a culture of corporate responsibility and enhancing stakeholder confidence in public-sector organisations. The regulatory framework not only encourages organisations to be more accountable for their social and environmental impacts but also promotes the adoption of sustainable business practices. CSR reporting can provide valuable information to stakeholders, including investors, consumers, and civil society, enabling them to make informed decisions and hold organisations accountable for their social and environmental performance (Griffiths and Lucas, 2016; Oikonomou et al., 2014).

Moreover, the inclusion of CSR reporting guidelines in the Code of Corporate Governance demonstrates the recognition of CSR as an integral part of good governance practices. By aligning CSR reporting with corporate governance, public-sector organisations are better positioned to integrate sustainability considerations into their strategic decision-making processes.

However, despite the positive implications of CSR reporting legislation, it is essential to ensure that the implementation and monitoring of these guidelines are effective.

Public-sector organisations should invest in building the capacity of their personnel to accurately report CSR initiatives and outcomes, ensuring the quality and reliability of the information disclosed. Moreover, periodic evaluations and audits can help identify areas for improvement, enhancing the overall effectiveness and impact of CSR reporting in Nigeria (Onodugo et al., 2021; Uwem et al., 2019).

7.8.4 Adoption of CSR Legislation by Public-Sector Organisations

Research Question 3 aimed to determine the extent to which public-sector organisations adopt CSR or CSR-related legislation. The data analysis revealed that 79% of the organisations' CSR policies align with national or international principles or laws. This indicates a significant level of alignment between CSR practices and established frameworks.

The findings suggest that public-sector organisations in Nigeria actively incorporate CSR-related legislation into their policies. This alignment demonstrates their commitment to responsible and sustainable business practices, likely influenced by the regulatory environment and societal expectations. The integration of national and international principles highlights the organisations' recognition of their role in the global context of CSR (Jamali and Karam, 2018).

By aligning their CSR policies with national and international standards, public-sector organisations demonstrate their intention to be responsible global citizens, considering the local impacts of their actions as well as their contributions to global challenges like climate change and human rights.

Furthermore, the alignment with international principles underscores the recognition of CSR as a universal concept that goes beyond geographical boundaries and cultural differences. This recognition suggests that public-sector organisations in Nigeria are aware of their potential influence beyond national borders and are willing to embrace global best practices in their CSR efforts.

The adoption of CSR legislation also indicates the potential role of public-sector organisations as pioneers in CSR practices, aligning with the concept of organisations as responsible global citizens (Freeman et al., 2010). By taking the lead in aligning with established frameworks, these organisations set positive examples for other sectors and industries, fostering a culture of social responsibility in the broader Nigerian business landscape.

However, it is important to emphasise that the adoption of CSR legislation should not be seen as a mere formality. Public-sector organisations should actively strive to internalise the values and principles embedded in these frameworks, translating them into tangible actions and measurable outcomes. Regular monitoring and evaluation of CSR initiatives can help ensure that the adopted practices significantly contribute to social and environmental progress, both locally and globally (Freeman et al., 2010).

7.8.5 Perceptions of Public Sector Managers about CSR

The fourth research question aimed to investigate the perceptions of public-sector managers regarding CSR. Although the data analysis did not directly reveal the managers' perspectives, it indirectly captured their opinions by examining their responses concerning CSR practices and reasons for implementation.

The high percentage (83%) of organisations practicing CSR suggests that public-sector managers likely hold positive views regarding the relevance and benefits of CSR. Previous studies have also indicated that public sector managers consider CSR to be strategically essential (Sangle, 2010). The focus on being accepted by the host community and fulfilling moral obligations as reasons for engaging in CSR indicates that managers perceive CSR as a powerful means of building positive relationships with stakeholders and contributing to societal welfare (Nicolaides, 2015; Scherer and Palazzo, 2011; Waldman et al., 2006).

The positive perception of public-sector managers towards CSR is encouraging, as it implies a favourable organisational culture and a commitment to responsible business practices. Public-sector managers play a crucial role in driving CSR initiatives within organisations, and their positive attitudes can significantly influence the overall success and impact of CSR programmes.

Moreover, the emphasis on being accepted by the host community signifies that managers recognise the importance of community engagement and stakeholder inclusivity in CSR initiatives. This understanding aligns with the principles of stakeholder theory, which advocate for businesses to consider the interests and expectations of all relevant stakeholders, including local communities, in their decision-making processes.

The perspective of moral obligation further reinforces the significance of CSR in public-sector organisations as a tool for effecting positive social change. It reflects a sense of responsibility towards society that goes beyond mere profit generation and emphasises the importance of ethical considerations in business conduct (De and Graafland, 2006).

To gain a better understanding of public-sector managers' perceptions of CSR, the study employs additional qualitative methodologies, such as interviews. Qualitative data collection allows for more nuanced insights into managers' motivations, challenges, and aspirations concerning CSR, thereby providing a deeper understanding of their perspectives.

7.8.6 Exploration of CSR's Impact on Community Development

The research aimed to explore the extent to which CSR impacts community development. However, the data analysis did not provide specific insights into this aspect. To assess the impact of CSR on community development, the research incorporates a qualitative study involving semi-structured interviews as part of qualitative research methods.

Given the paramount importance of community development and social impact in CSR initiatives, the research explores specific CSR projects and their effects on the well-being of communities. By engaging with relevant stakeholders, researchers gain insights into the actual outcomes of CSR interventions, identifying both successes and areas for improvement.

Moreover, a longer longitudinal studies that track the long-term impact of CSR initiatives on community development can provide valuable data on the sustainability and effectiveness of CSR efforts. Such studies can shed light on the lasting benefits of CSR practices on local communities and inform strategic decision-making for future CSR projects (Smith and Collier, 2016; Visser et al., 2019).

7.8.7 Challenges Faced by Public-Sector Organisations in Complying with CSR Reporting Policies

The data analysis did not explicitly investigate the challenges faced by public-sector organisations in complying with CSR reporting policies. However, it is important to acknowledge that implementing CSR practices effectively can pose challenges related to limited resources, organisational culture, and stakeholder engagement. Future research should further investigate these challenges to inform strategies for overcoming them.

Identifying and addressing these challenges is crucial for fostering a culture of CSR within the public sector and ensuring the effectiveness of CSR initiatives. Public-sector organisations can benefit from examining case studies and best practices from other entities that have successfully overcome similar challenges. Sharing experiences and lessons learned can foster a supportive environment for CSR within the public sector (Carroll and Shabana, 2010; Freeman and Reed, 1983).

Furthermore, establishing capacity-building initiatives that provide public-sector employees with the necessary skills and knowledge for effective CSR reporting can play a significant role in overcoming obstacles related to limited resources and technical expertise. Training programmes, workshops, and knowledge-sharing platforms can empower public-sector employees, enabling them to engage in CSR reporting with greater confidence and efficiency (Denison, 1990; Schein, 1992; Mitchell et al., 1997; Clarkson, 1995).

7.8.8 Research Aims and Objectives Evaluation

Overall, the research objectives outlined in this chapter have been successfully achieved through rigorous data analysis. The study investigates the underlying factors that drive CSR practices in public-sector organisations in Nigeria, the existence of legislation regarding CSR reporting, and the adoption of CSR-related legislation by these organisations. The data analysis has yielded vital insights into the perspectives and practices of public-sector organisations concerning CSR.

The findings clearly indicate that public-sector organisations in Nigeria actively embrace their role in promoting sustainable and responsible business practices through the adoption of CSR legislation and adherence to national and international principles. The positive attitude of public-sector managers towards CSR reflects an organisational culture that prioritises ethical and socially responsible conduct.

In conclusion, this study provides important insights into the current state of CSR practices in the Nigerian public sector. The findings underscore the commitment of public-sector organisations to incorporating CSR, emphasising the significance of community engagement and ethical considerations in CSR initiatives, as well as the importance of adopting CSR legislation and following reporting guidelines.

Furthermore, the study highlights the necessity for ongoing research and evaluation of CSR efforts to ensure their efficacy and impact on community development. By addressing the challenges faced by public-sector organisations in implementing CSR and streamlining reporting processes, the Nigerian public sector can further enhance its contributions to sustainable development and societal well-being.

Overall, this research contributes to the existing body of knowledge on CSR in developing economies and establishes a foundation for future studies aimed at promoting responsible business practices within the Nigerian public sector.

7.9 Chapter Summary

In summary, his chapter provides a detailed analysis and discussion of the research findings that align with the research aims and objectives. The study reveals a significant finding: public-sector entities in Nigeria fully embrace CSR to cultivate positive community relationships and uphold ethical responsibilities. This commitment goes beyond mere compliance and reflects a genuine dedication to promoting responsible and sustainable business practices. The research demonstrates a strong commitment to CSR-related legislation, with organisations aligning themselves with national and international principles. This not only enhances ethical standards but also positions these organisations as models of responsible corporate citizenship.

Looking ahead, this chapter suggests a future research area: an investigation into the influence of CSR on community development. By understanding the social outcomes of CSR initiatives, deep understandings can be gained that will shape responsible business practices. Furthermore, the chapter thoroughly examines the challenges faced by public-sector organisations in adhering to CSR reporting policies. This understanding serves as a foundation for developing interventions that can promote improved CSR practices and more transparent reporting.

The research findings contribute to the growing body of knowledge on CSR practices within Nigeria's public sector. By understanding motivations and challenges, stakeholders, including academics, policymakers, and organisational leaders, can develop effective CSR strategies. These strategies play a crucial role in guiding sustainable development and societal well-being.

To achieve the research objectives, this study highlights the crucial role of CSR in public-sector organisations. The findings align with Scherer and Palazzo's (2011) perspective, emphasising the potential of CSR to generate positive impacts on society and the environment.

Chapter Eight: Corporate Social Responsibility and Community Development: Evidence from the Public Sector

8.1 Introduction

This chapter focuses on the seventh research objective, which is to explore the perceptions of senior staff regarding CSR activities in public sector organisations. Here, "senior staff" refers to employees in leadership positions such as heads of organisations, departments, divisions, or any role with significant influence on decision-making processes within the organisation. Understanding the perceptions of senior staff is crucial because they play a major role in shaping CSR initiatives within public-sector organisations. Their insights guide the strategic direction of CSR activities and provide valuable information about motivations, implementation, and challenges.

To achieve this objective, semi-structured interviews (see Appendix 10) were conducted with nine senior staff members representing various public sector organisations in key industries identified in Chapter 4, including oil and gas, power, transportation, education, and finance. These industries align with those examined in previous empirical chapters five to seven, allowing for an examination of CSR practices within the public sector. The decision to limit the interviews to nine respondents was based on data saturation, indicating that additional interviews would not provide new insights.

It is important to note that certain topics related to CSR, especially in public sector organisations in developing countries, are considered sensitive (Sorour et al., 2021). For example, questions about budgetary provisions, the amount allocated for CSR, and the auditing process to monitor expenditure were often avoided by most respondents. One participant candidly stated, *"I am not comfortable with this question."* As a result, detailed responses to some interview questions were limited as participants tried to avoid certain follow-up questions.

Despite these challenges, the research objectives were effectively addressed through a thorough thematic analysis of the data obtained from the nine semi-structured interviews. The analysis explores participants' unique understanding of CSR, the range of CSR initiatives implemented by public organisations, the perceived benefits, and outcomes of these initiatives for communities and stakeholders, the challenges encountered during implementation, and the need for robust CSR regulation.

The findings illuminate the significant influence of CSR practices on the relationship between public organisations and their stakeholders. By examining these aspects of CSR practices, this analysis offers profound insights into how public organisations in Nigeria actively contribute to social welfare and promote holistic community development through their CSR engagements. This analysis also helps validate some of the outcomes presented in chapters four to six.

To logically address the sixth research objective, this chapter also presents subobjectives and corresponding questions. This approach enhances the comprehensive portrayal of each area to achieve the research objective, which is to gain a holistic understanding of CSR practices in Nigeria's public sector and lay the groundwork for informed recommendations to enhance the effectiveness and impact of CSR initiatives in the future.

8.1.1 Research objectives

To facilitate a clear presentation of the findings, the chapter explores the following research subobjectives and questions:

Research Subobjective 1: To investigate the extent of familiarity with and understanding of Corporate Social Responsibility (CSR) concepts among senior public sector staff in Nigeria. This subobjective is aligned with the objectives presented in chapters 4, 5, and 6 (see Table 1.1).

Research Sub Questions:

a. How familiar are senior public sector staff in Nigeria with the concept of Corporate Social Responsibility?
b. What is the level of understanding of CSR among senior public sector staff in public organisations?

Research Subobjective 2: To examine the implementation of CSR initiatives and projects in public organisations and identify their target beneficiaries. These subobjective contribute to substantiating findings presented in chapters 4, 5, and 6.

Research Questions:

a. What are the existing CSR initiatives and projects implemented by public organisations in Nigeria?
b. Who are the primary beneficiaries of the CSR initiatives undertaken by public organisations?

Research Objective 3: To assess the perceived benefits and outcomes of CSR initiatives for communities and stakeholders from the perspective of senior public sector staff. These subobjective contribute to substantiating findings presented in chapters 4, 5, and 6.

Research Questions:

a. What are the perceived benefits of CSR initiatives for the target communities and stakeholders served by public organisations?
b. How do senior public sector staff evaluate the impact of CSR initiatives on the social and economic development of communities?

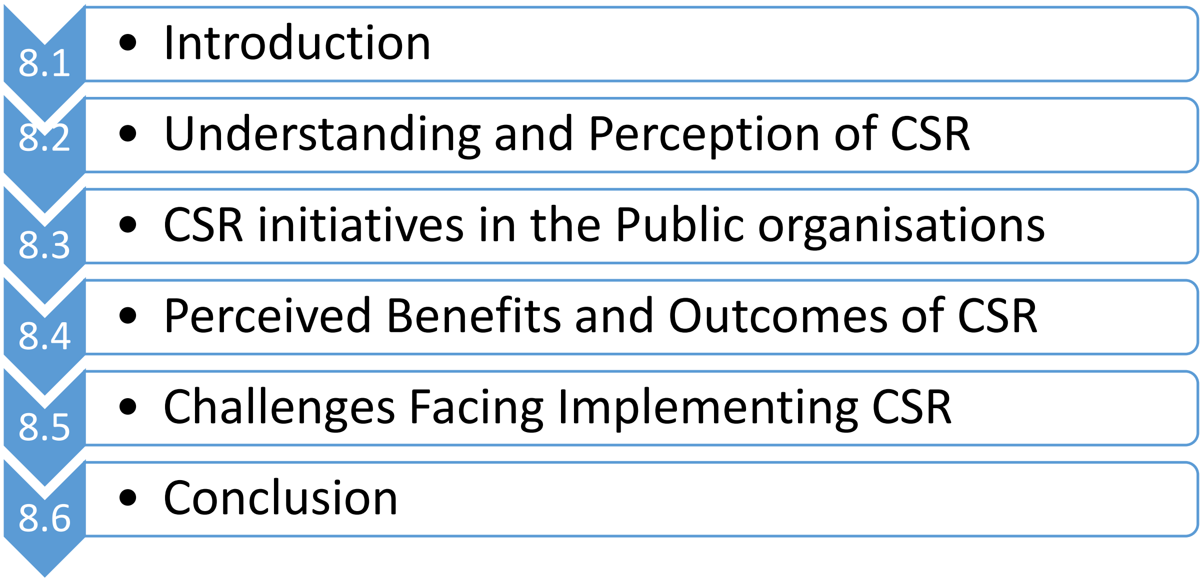
Research Objective 4: To identify the challenges faced by public organisations in implementing CSR initiatives and provide recommendations for improvement. These subobjective contribute to substantiating findings presented in chapters 4, 5, and 6.

Research Questions:

a. What are the major challenges and obstacles encountered by public organisations in carrying out CSR activities?
b. What recommendations can be proposed to enhance the effectiveness and efficiency of CSR implementation in public organisations in Nigeria?

To facilitate a clear and logical presentation of the findings, the chapter is structured into the following sections:

Figure 8.1: Chapter Structure



The chapter is structured into Sections 8.1, which provides an introduction, Section 8.2, which explores the concept of CSR, and Section 8.3, which discusses the CSR initiatives implemented by the public sector. Following that, Section 8.4 examines the perceived benefits, while Section 8.5 presents the challenges faced during CSR implementation. Finally, the chapter concludes with Section 8.6.

8.2 Understanding and Perception of CSR

This section presents an in-depth study of the perceptions and understanding of CSR among senior public sector staff in Nigeria. The insights gained from the interviews are of paramount importance, as they not only analyse the participants' understanding of CSR but also reveal potential challenges arising from their understanding. The following findings provide an analysis of the participants' perspectives.

Throughout the interviews, a consistent and shared understanding of CSR emerged among the senior public sector staff. They unanimously regarded CSR as a fundamental means of giving back to the community and society at large. For instance, Participant P1 succinctly expressed CSR as *"the services and products that organisations give back to the community and society in which they operate."* This perspective highlights the role of CSR in reciprocating the support received from the communities impacted by the organisations' activities and even for the usage of the host community's resources, be they human or material. This is consistent with the understanding of previous researchers such as Bowen (1953) and others.

While this shared understanding is unanimous, it is crucial to critically assess the implications of perceiving CSR primarily as a mechanism for giving back. By framing CSR in this manner, there is a risk of limiting its potential to a one-way transaction, wherein public sector organisations merely offer philanthropic gestures without actively involving the community in decision-making processes. As Participant P3 emphasised, CSR transcends mere philanthropy; *“it involves actively identifying needs, building meaningful relationships with the community, understanding their needs, and contributing to their overall well-being."* This view was echoed by several other participants, further underscoring the importance they attributed to CSR as a powerful tool for fostering positive relationships and driving community development, as highlighted in the discussions in Chapter 6.

However, to truly harness the transformative potential of CSR, it is pertinent to consider the extent to which public sector organisations genuinely incorporate the voices of the community in their CSR strategies and decision-making processes. A critical examination of the power dynamics between public sector organisations and the communities they serve can reveal potential disparities that might hinder the true realisation of CSR's collaborative and empowering potential.

The participants recognised CSR's potential to create a symbiotic relationship between public organisations and the communities they serve, aligning their actions with societal welfare. For instance, participant P1 highlighted, *"CSR is an essential aspect of our operations. It enables us to give back to the communities that are directly affected by our activities and fosters a sense of partnership and mutual growth."* This aligns with Participant P3's views mentioned earlier, stating, *"CSR is not just about philanthropy; it's about building meaningful relationships with the community, understanding their needs, and contributing to their well-being."*

While these statements illustrate a positive attitude towards CSR, it is essential to critically evaluate the extent to which CSR initiatives are integrated into the core strategies of public sector organisations. Some participants felt that their CSR efforts were merely reactive measures, initiated only when intervention was needed. Participant P8 captures this sentiment when mentioning a current project providing relief materials to victims of violence and crises. Analysing the alignment between CSR initiatives and overall organisational goals can reveal the level of commitment and sincerity needed to foster community well-being.

Furthermore, interviews revealed that CSR was seen as a mechanism for building trust and cultivating positive relationships with the community. Participant P7 emphasised the importance of continuous engagement through CSR initiatives, highlighting that efforts extend beyond one-time donations to ongoing interactions and collaborations with the community. This sustained engagement builds trust and support by demonstrating the tangible impact of the organisation's CSR endeavours.

While sustained engagement is noteworthy, it is necessary to critically examine whether public sector organisations prioritise long-term relationships over short-term gains. Are CSR initiatives merely tools for boosting organisational reputations, or do organisations genuinely strive to make a lasting positive impact on the community? A critical analysis of the resources allocated to CSR projects and the transparency in reporting outcomes can reveal the organisations' true intentions and commitment to societal welfare.

Participants' perspectives underscore a shared understanding of CSR as a means to give back to the community and promote positive relationships with stakeholders. While this understanding is a positive starting point, it is essential to critically evaluate its implications to ensure that CSR in the public sector goes beyond mere philanthropy. This understanding aligns with the outcomes explored in chapters 4, 5, and 6, as discussed previously. It is crucial to explore how public sector organisations can authentically engage with the community, involve them in decision-making processes, and collaboratively develop sustainable and empowering solutions.

The participants' recognition of CSR's potential for community development offers implications for enhancing the effectiveness and impact of CSR initiatives in the public sector. However, a critical and introspective approach is needed to bridge the gap between perception and practice, ensuring that CSR becomes a transformative force for positive change in Nigerian society. To achieve this transformation, policymakers, public sector leaders, and practitioners must critically assess the underlying power dynamics, cultural context, and ethical considerations that influence CSR implementation. By fostering meaningful connections between organisations and the communities they serve, a mutually beneficial and sustainable partnership can be established, leading to a brighter future for Nigerian society as a whole.

The interviews conducted with representatives from diverse public organisations in Nigeria revealed a remarkable unity in their understanding of CSR. They consistently viewed CSR as a fundamental means of giving back to the community and society at large, recognising its pivotal role in fostering positive relationships and mutual growth between public organisations and stakeholders (Pfajfar et al., 2022; Okpara and Wynn, 2012; Idemudia, 2011). Participant P3 further emphasised that CSR transcends mere philanthropy; it involves building meaningful relationships with the community, understanding their needs, and actively contributing to their well-being. This broader vision of CSR exemplifies the dedication of public organisations to actively engage with their communities, striving to address societal needs and drive sustainable development. It has also extended the understanding of CSR in Nigeria beyond mere philanthropy, as previously suggested by studies like Helg (2007) and Amaeshi et al. (2006). Furthermore, it challenges propositions such as Carroll's pyramid (Carroll, 2016) by highlighting that the Nigerian system adopts additional dimensions of CSR beyond the four proposed by Carroll.

The unanimous recognition of CSR as an integral aspect of operations by public organisations in Nigeria demonstrates their commitment to social responsibility and community engagement (Aguinis and Glavas, 2012; Nnodim, 2017). This shared understanding serves as the foundation for building and executing CSR initiatives that aim to achieve meaningful and lasting impacts on the communities they serve (Brammer and Millington, 2005; Kaur, 2020) and all stakeholders. Previous research supports these findings, indicating that a common understanding of CSR within an organisation contributes to the successful implementation of CSR initiatives (Linnabery et al., 2013). Although this perception is commendable as it strengthens the CSR framework, the findings contradict studies such as George et al. (2012), who suggest that there is variation in the understanding of the concept in Nigeria.

Furthermore, these findings align with recent research that emphasises the importance of stakeholder engagement in CSR (Ahmad et al., 2021; Palazzo and Richter, 2018). Ahmad et al. (2021) found that involving stakeholders in CSR decision-making enhances the effectiveness and relevance of CSR initiatives by considering stakeholders' perspectives and needs. Similarly, Palazzo and Richter (2018) argued that stakeholders' perceptions of CSR are crucial for an organisation's legitimacy and reputation. Additionally, Nnodim (2017) highlights the importance of aligning CSR activities with the expectations and needs of local communities to achieve meaningful impact and long-term success.

Moreover, recent studies have examined the role of CSR in addressing specific societal challenges in Nigeria (Okoye and Ezejiofor, 2021). For example, Okoye and Ezejiofor (2021) investigated the role of CSR in promoting health and well-being in rural communities, highlighting the potential for CSR initiatives to directly impact public health outcomes. Such research further reinforces the idea that CSR goes beyond mere philanthropy and can be a strategic tool for addressing pressing societal issues.

8.3 CSR Initiatives in Public Organisations

The analysis reveals a wide range of CSR initiatives carried out by public organisations in Nigeria. These initiatives aim to have a positive impact on society and empower young people, demonstrating the organisations' commitment to addressing community needs beyond their core activities. This is discussed in chapters 4, 5, and 6. The findings further add that CSR is now being practiced in different shapes and forms by the public sector, and the economy has since moved from the CSR that started in the 1990s by multinational corporations as a result of pressure from the international community in the Niger Delta, as noted by Enuoh and Eneh (2015). These multifaceted approaches show an understanding of the importance of youth empowerment for sustainable development and social progress.

Participant P1 highlighted a CSR approach that includes humanitarian assistance, support for professional bodies, and contributions to socio-cultural organisations in a specific region. According to Participant P1, "*Our aim is to create a meaningful and lasting impact on society, which necessitates a comprehensive approach addressing the diverse needs of our communities."* This statement emphasises the organisation's commitment to making a meaningful difference in the communities they serve by adopting an all-rounded strategy that takes into account the unique challenges and requirements of each community. By engaging in humanitarian efforts, the organisation demonstrates its responsiveness to societal challenges and commitment to addressing immediate community needs during times of crisis or disaster.

Participant P5 emphasised efforts to empower young people through financial literacy programmes and support for National Youth Service Corps members. As stated by Participant P5, "*Our financial literacy programmes aim to empower individuals with financial knowledge, especially the youth, to make informed decisions and become financially independent."* This quotation underscores the organisation's recognition of the pivotal role financial knowledge plays in shaping individuals' lives, particularly youth. By equipping young people with financial skills and knowledge, the organisation contributes to their personal growth, enabling them to make informed decisions and ultimately achieve financial independence.

Similarly, Participant P2 discussed CSR initiatives that align with the mission of enhancing the socio-economic impact of a specific sector. Participant P2 explained, *"Our CSR initiatives align with our core values and the needs of the communities we serve. By investing in skill development and infrastructure, we aim to uplift the lives of the people."* This quotation reflects the organisation's strategic approach to CSR, which revolves around their core values and community needs. The diverse range of initiatives, including skill development, infrastructure interventions, employment opportunities, and support for vulnerable groups, exemplifies their commitment to enhancing community upliftment through all-encompassing and strategic measures.

Participant P4 highlighted a focus on infrastructural development, healthcare facilities, and community service projects. According to Participant P4*, "We focus on infrastructural development and healthcare facilities to create a conducive learning environment and improve the well-being of the community we operate in."* This statement emphasises the interconnectedness of infrastructure, healthcare, and community well-being in fostering a conducive environment for holistic development. The focus on creating a conducive learning environment through infrastructural development and improved healthcare facilities demonstrates the organisation's dedication to education and community welfare.

Furthermore, Participant P7 elaborated on capacity-building and digital literacy programmes in rural communities, by observing that, "*Our capacity-building and digital literacy programmes aim to bridge the digital divide and empower underserved populations with essential technology skills."* This highlights the organisation's commitment to bridging the digital divide and ensuring that underserved populations have access to essential technology skills. By providing capacity-building and digital literacy programmes, the organisation opens up new opportunities for growth and progress in marginalised areas, paving the way for social transformation and economic development.

Moreover, Participant P6 emphasised their commitment to education and skills training as part of their CSR efforts. Participant P6 stated, *"Our CSR initiatives also focus on education and skills training. By empowering local youth with knowledge and marketable skills, we contribute to reducing unemployment and fostering economic growth in the region."* This statement highlights the organisation's role in building a skilled workforce and stimulating economic development in the region. By investing in education and skills training, the organisation actively contributes to reducing unemployment and creating a more economically prosperous future for the community.

The discussion in this section reveals the engagement of public organisations in Nigeria with youth empowerment and its crucial role in fostering social impact and sustainable development. The analysis, especially with the quotations from participants, provides insights into the organisations' commitment to addressing societal needs beyond their primary purpose. These diverse CSR initiatives exemplify the potential to positively impact society and promote holistic progress. By tailoring CSR initiatives to specific community needs and fostering a culture of social responsibility and empowerment, public organisations play a significant role in driving positive social transformation and advancing the nation towards a more equitable and prosperous future.

The analysis uncovered a diverse array of CSR initiatives undertaken by public organisations in Nigeria, illustrating their proactive approach to positively impacting society. These initiatives extend beyond the boundaries of their core activities, reflecting a wider commitment to addressing diverse community needs (Ezeuduji, 2019). The initiatives presented by participants from various organisations, exemplify the breadth of activities undertaken to make a tangible difference in the lives of the communities they serve (Ololube, 2017).

For example, Participant P1 highlighted their CSR efforts in the Niger Delta region, which included humanitarian assistance, support for professional bodies, and contributions to socio-cultural organisations (Adeniji et al., 2020). Similarly, Participant P5 focused on empowering youth through financial literacy programmes and support for National Youth Service Corps (NYSC) members (Ololube, 2017). Participant P2 described initiatives aimed at enhancing the socio-economic impact of the maritime sector, such as skill development, infrastructure interventions, employment opportunities, and support for internally displaced persons (Ezejiofor, 2020). Likewise, Participant P4 dedicated its efforts to infrastructural development, healthcare facilities, and community service projects to create a conducive learning environment and improve community well-being (Salaudeen et al., 2019). In addition, Participant P7 emphasised capacity-building and digital literacy programmes in rural communities, bridging the digital divide and empowering underserved populations with technological skills (Tijani et al., 2018).

These wide-ranging CSR initiatives demonstrate the proactive commitment of public organisations in Nigeria to address diverse challenges and needs through strategic and impactful measures (Ezejiofor, 2020). This aligns with the principles of sustainable development and social welfare, driving positive change at both the individual and societal levels.

The adoption of diverse CSR initiatives reflects a strategic approach by public organisations to align their efforts with the United Nations Sustainable Development Goals (SDGs) (Adeniji et al., 2020). CSR initiatives that encompass social, environmental, and economic aspects can significantly contribute to achieving the SDGs (Bhattacharya et al., 2009). By addressing various dimensions of societal well-being, public organisations can play a pivotal role in advancing sustainable development in Nigeria.

Moreover, recent research emphasises the role of CSR in achieving the SDGs in developing countries like Nigeria (Adeniji et al., 2022). Adeniji, Atolagbe, and Oludayo (2022) argue that integrating CSR with the SDGs can enhance the positive impact of CSR initiatives and contribute to the country's development agenda. Furthermore, Edo-Osagie and Oyewunmi (2019) emphasise the need for organisations to align their CSR initiatives with national development priorities and the SDGs to achieve maximum impact. They stress that by aligning CSR efforts with the SDGs, public organisations can demonstrate their commitment to national development priorities and contribute to the attainment of broader sustainable development targets.

8.4 Perceived Benefits and Outcomes of CSR

The analysis uncovered a diverse range of perceived benefits and outcomes of CSR initiatives undertaken by public organisations in Nigeria. Participants acknowledged that CSR serves a twofold purpose: fulfilling social responsibilities and empowering communities for potential economic growth. By engaging in CSR activities, these organisations demonstrate their commitment to addressing various community needs beyond their core activities. This reflects a broader understanding of the importance of youth empowerment and social progress for sustainable development.

One of the perceived benefits of CSR initiatives is their positive impact on investor confidence and stakeholder perceptions. Participants acknowledged that when organisations actively engage in social and environmental initiatives, it enhances their reputation and attracts responsible investors (as observed in chapters 4 and 6). This alignment with broader societal goals can contribute to positive economic outcomes and foster trust and goodwill within the community. As Participant P1 stated, *"CSR contributes to the sustainable development of society. When companies actively engage in social and environmental initiatives, it attracts responsible investors and positively impacts the economy."*

Moreover, participants highlighted the intangible outcomes of CSR efforts, such as building trust and fostering community engagement. By providing healthcare facilities, supporting educational programmes, and undertaking community service projects, organisations not only fulfil their social responsibilities but also establish meaningful relationships with their communities. Participant P4 expressed, *"By providing healthcare facilities and community services, we are not only meeting our social responsibility but also building trust within the community."* This is further supported by the claims of Participant P8, who acknowledges that in most cases, when an oil and gas pipeline is broken, people in the host community are the first to inform them. These intangible benefits play a crucial role in sustaining community support and loyalty, which ultimately contributes to the long-term success of organisations. This finding supports one of the benefits of CSR, which is building trust. Previous researchers, such as Oluwaseun and Adeoye (2017), have alluded to this, noting that public trust and confidence in the Nigerian public sector have eroded.

Furthermore, participants emphasised the empowerment that results from specific CSR initiatives focused on skill development, education, and digital literacy. These initiatives can equip marginalised communities with valuable knowledge and marketable skills, enhancing their economic prospects. Empowered communities are better equipped to contribute meaningfully to society and participate in economic activities. As Participant P9 stated, *"Digital literacy is crucial for the empowerment of marginalised communities. Through our CSR programmes, we aim to bridge the digital divide and enable access to essential digital services. This builds trust and a sense of inclusivity within the communities we serve."*

Overall, the perceived benefits of CSR initiatives include enhanced goodwill, trust-building, empowerment, economic growth, and societal development. By embracing CSR as a strategic approach, public organisations in Nigeria demonstrate their commitment to creating a positive impact on society while also advancing their own reputations and stakeholder relationships. These findings underscore the broad nature of CSR's impact and its potential as a driving force for positive social transformation and sustainable development.

Views from participants provide strong evidence that CSR initiatives undertaken by public organisations in Nigeria not only fulfil social responsibilities but also lead to various positive outcomes (as observed in chapters 4, 5, and 6). The recognition of CSR's potential to empower communities, foster economic growth, and build trust highlights the importance of responsible and sustainable business practices. By actively engaging in CSR efforts that cater to specific community needs, public organisations play a vital role in driving positive social change and advancing the nation towards a more equitable and prosperous future.

The participants acknowledged the multiple benefits of CSR initiatives, encompassing the fulfilment of social responsibilities and the potential for economic growth and development. The observation that CSR can positively impact investor confidence in the capital market, as articulated by Participant P1, underscores the broader effects of CSR beyond the beneficiaries (Friede et al., 2015). Effective CSR practices can enhance organisations' reputations, improve stakeholder perceptions, and contribute to sustainable economic growth (Huang et al., 2017). Moreover, Participant P4 highlighted the intangible outcomes resulting from their initiatives, including goodwill and trust-building within the community (Nnodim, 2017). These aspects are vital for establishing meaningful relationships and fostering community engagement. Additionally, the perceived benefits encompassed enhanced goodwill, trust-building, empowerment, economic growth, and societal development arising from their CSR efforts. These findings emphasise the potential of CSR initiatives to yield positive and sustainable impacts, extending beyond the beneficiaries to encompass the organisations themselves and the broader society (Purnomo et al., 2021).

The positive outcomes resulting from CSR initiatives align with previous research on the reputational benefits of CSR, emphasising the importance of stakeholder engagement and trust-building (Kuo et al., 2016; Hahn and Scheermesser, 2016). Hahn and Scheermesser (2016) argue that CSR initiatives contribute to enhancing organisational reputation, which can lead to increased stakeholder support and loyalty. The intangible outcomes, such as goodwill and trust-building, reflect the broader social capital that organisations can accrue through CSR activities (Luo and Bhattacharya, 2006). Additionally, recent studies highlight the role of CSR in improving stakeholder perceptions and enhancing organisational reputation (Ayeni et al., 2021). Ayeni et al. (2021) found a positive relationship between CSR practices and stakeholders' trust and loyalty towards organisations, emphasising the long-term benefits of CSR in gaining stakeholder support. Similarly, Okoye et al. (2018) emphasise the positive relationship between CSR initiatives and consumer perceptions of corporate reputation, highlighting the potential impact on consumer loyalty and brand reputation.

It is interesting to note that while some studies do not see reasons for the public sector to engage in CSR, as pointed out by Deegan et al. (2002) and Margolis and Walsh (2001), there is a growing understanding of CSR and supporting evidence from previous studies that it extends beyond the private sector to all types of businesses (Abdelmotaleb and Saha, 2018; Huy and Phuc, 2020; Ward 2004), even though it is still considered an emerging concept (Garde-Sanchez et al., 2018).

8.5 Challenges Facing Implementing CSR

The analysis of CSR initiatives in Nigerian public organisations has provided insights into the critical challenges encountered during their implementation. These challenges include financial constraints, regulatory issues, and operational hurdles, all of which significantly impact the effectiveness and reach of CSR efforts. One prevalent challenge faced by public organisations is limited funding. As stated by Participant P7, *"As a government agency, we face budgetary constraints, which can limit the scale and scope of our CSR activities. However, we strive to utilise available resources efficiently and target areas with the most pressing needs, highlighting the need for strategic resource management."*

The challenge of limited funding requires careful resource allocation to ensure the effective implementation of CSR initiatives. Despite these financial limitations, organisations demonstrate dedication by directing resources to areas that require urgent attention. Another crucial challenge identified is the absence of well-defined CSR policies within some public organisations. This lack of clear guidelines hinders their ability to identify and address community needs effectively. Implementing CSR initiatives without a strategic framework may lead to fragmented efforts and limited long-term impact. To overcome this challenge, it is essential to develop robust and well-structured CSR policies. These policies facilitate the streamlining of CSR efforts and improved resource allocation, ensuring initiatives align with societal needs and desired outcomes.

Assessing the direct impact of CSR initiatives presents another significant obstacle for public organisations. Measuring the effectiveness of CSR programmes requires rigorous evaluation methodologies and data analysis, which can be time-consuming and resource intensive. Participant P8 highlights that feedback is primarily received when people within host communities' express gratitude. However, robust impact assessment is crucial for understanding the outcomes of CSR efforts and identifying areas for improvement. Implementing effective evaluation strategies enables organisations to optimise their CSR initiatives, demonstrate tangible results to stakeholders and the public, and create meaningful and sustainable change in communities.

The need for improved CSR regulation is a recurring concern among public organisations. A well-defined regulatory framework can provide clear guidance on CSR practices and enhance accountability and transparency in fund management. Without proper regulation, organisations may struggle to establish a standardised approach to CSR, potentially leading to inconsistent implementation and varying degrees of impact across different projects. Having a robust regulatory framework will ensure that CSR initiatives align with broader societal goals and adhere to ethical and sustainable practices. As some participants suggest, having a clear framework will help avoid duplication of projects. For example, different organisations may focus on the same project in one location instead of addressing other deserving areas.

Strengthening CSR regulation can also build greater public trust in these organisations' CSR efforts. It is worth noting that the challenges of weak regulation are not unique to Nigeria; they are prevalent in many developing countries and emerging economies (Kunznestsova et al., 2009; Ogula, 2012).

In Nigeria, security issues in rural areas can further complicate the implementation of CSR initiatives. Participant P2's emphasis on context-specific strategies to overcome these barriers and ensure effective and safe project execution in regions facing security challenges highlights the need for tailored approaches in implementing CSR initiatives, particularly in areas with security concerns. Implementing CSR projects that consider the unique challenges faced by specific communities can lead to more successful and sustainable outcomes.

This section highlights the numerous challenges faced by Nigerian public organisations when implementing CSR initiatives. These challenges encompass financial limitations, the absence of well-defined policies, difficulties in impact assessment, the need for improved regulation, and security concerns in certain regions. Addressing these challenges requires strategic planning, collaboration, and innovative solutions such as leveraging technology and forming partnerships with private enterprises to augment financial resources. Overcoming these obstacles and streamlining CSR practices enhances the effectiveness and sustainability of these efforts and contributes to overall social welfare and community development in Nigeria.

The analysis has identified several challenges faced by public organisations in effectively implementing CSR initiatives. These challenges include limited funding, the absence of specific CSR policies, difficulties in assessing direct impact, the need for improved CSR regulation, concerns about transparent and accountable fund management, and human resource shortages.

Limited funding is a significant obstacle, restricting the scale and scope of CSR initiatives (Yuen and Lim, 2016). Participant P7 candidly acknowledged the budgetary constraints faced by government agencies, which can hamper the extent to which CSR efforts can be executed effectively. Addressing this challenge requires exploring innovative and sustainable funding models to ensure the continuity and impact of CSR programmes. Public-private partnerships and collaborative funding mechanisms offer potential solutions to leverage resources and enhance the scale of CSR initiatives (Rodiyah et al., 2018).

Moreover, the absence of specific CSR policies may hinder the development and implementation of well-structured initiatives that align with organisational goals and community needs (Maignan and Ferrell, 2004; Hooghiemstra, 2000). Participant P8 emphasised the challenges encountered in ensuring transparent and accountable fund management for CSR projects, underscoring the need for robust financial oversight mechanisms to build trust with stakeholders. Establishing clear CSR policies can guide organisations in designing effective and impactful initiatives, while transparent fund management instils confidence and credibility in CSR practices.

Furthermore, the difficulties in assessing the direct impact of CSR initiatives underscore the importance of implementing rigorous monitoring and evaluation mechanisms to measure the effectiveness and outcomes of these endeavours (Farooq et al., 2014). Participant P2 pointed out the challenges of implementing CSR initiatives in rural areas due to security concerns, which hindered access to certain regions. This highlighted the significance of context-specific strategies to overcome barriers and ensure effective implementation. Implementing impact assessment frameworks and leveraging data-driven insights can aid organisations in understanding the outcomes and effectiveness of their CSR initiatives.

Moreover, Participant P8 raised concern for the need for improved CSR regulation. Effective CSR regulation can guide public organisations and enhance the accountability and transparency of CSR practices (Banerjee, 2007). It can also ensure a level playing field for all organisations and prevent instances of greenwashing or superficial CSR efforts. Strengthening CSR regulation requires collaboration between the government, regulatory bodies, and industry stakeholders to develop effective frameworks that promote responsible CSR practices. Although the findings in Chapter 6 reveal a strong commitment to legislative compliance, this should not be mistaken for strong regulatory frameworks. Amodu (2017), for instance, alluded to the existence of weak regulation, faulty adoption of foreign principles, a lackadaisical attitude towards enforcement, double standards from multinational enterprises, and incoherence and policy disparities between CSR regulatory provisions in primary legislation and their subsidiary laws in Nigeria. This finding has been confirmed.

Addressing the challenges of transparent and accountable fund management for CSR projects requires the establishment of robust financial oversight mechanisms to build trust with stakeholders (Toms et al., 2018). Participant emphasised the importance of ensuring that CSR funds are allocated and utilised efficiently to achieve the intended social impact. Implementing sound financial management practices and reporting mechanisms can enhance transparency and accountability in CSR fund management. Moreover, involving stakeholders in the decision-making process related to fund allocation can enhance transparency and legitimacy in CSR initiatives.

Furthermore, aspects of project management and CSR that involve skills and capacity building have been found to contribute to good CSR practice (Al-Marri et al., 2019). By investing in human capital development and offering training opportunities, organisations can improve the skills and capabilities of employees engaged in CSR initiatives. Additionally, partnering with academia and civil society organisations can give public organisations access to additional expertise and resources, thereby helping to overcome the challenges related to a shortage of human resources.

8.6 Chapter Summary

This chapter provides an in-depth investigation into CSR initiatives within public sector organisations in Nigeria. The findings highlight a shared understanding of CSR as a means of giving back to the community and fostering positive relationships with stakeholders. Public organisations in Nigeria are portrayed as actively embracing CSR, engaging in a diverse array of initiatives that extend beyond their core activities to address multifarious community needs. These initiatives, spanning youth empowerment, education enhancement, healthcare support, bridging the digital divide, and promoting sustainable development, collectively underscore the pivotal role played by these organisations in advancing societal welfare and instigating positive social change. These findings are consistent with those of chapters 4 and 6, where a varied nature of CSR was observed.

Aligning these CSR endeavours with the United Nations Sustainable Development Goals (SDGs) further enhances their strategic significance, positioning them as integral contributors to broader national development objectives. The positive outcomes emanating from these initiatives go beyond the mere fulfilment of social responsibilities. They encompass the augmentation of investor confidence, reinforcement of organisational reputation, cultivation of community trust, empowerment of individuals, and contributions to overall economic growth and development. These outcomes collectively underscore the transformative potential of CSR, demonstrating its ability to create a lasting impact on society and stakeholders that extends far beyond the immediate beneficiaries of the initiatives.

Nevertheless, it is imperative to acknowledge the inherent limitations of this chapter, particularly pertaining to the data gathered through semi-structured interviews. The sensitivity of certain CSR-related topics, particularly in the context of developing countries, may introduce potential biases that could influence participants' responses. This has the potential to limit the depth of insights gained and may not fully capture the entire spectrum of their perspectives.

Addressing these identified limitations and challenges becomes paramount for enhancing the impact of CSR initiatives not only within Nigeria but also in other developing countries and diverse organisational contexts. A critical assessment of the underlying power dynamics, cultural nuances, and ethical considerations influencing CSR implementation emerges as a pathway for public organisations to foster more meaningful connections with the communities they serve.

In conclusion, the chapter emphasises the evident significance of CSR in public sector organisations in Nigeria and underscores its potential to drive positive social change and sustainable development. By leveraging the shared understanding of CSR and addressing the identified challenges, public organisations can fortify their commitment to social responsibility, thereby contributing meaningfully to the nation's progress. Policymakers, practitioners, and researchers are urged to harness these insights collaboratively, fostering more targeted and effective CSR initiatives that advance sustainable development and societal welfare on a broader scale.

Chapter Nine: Summary and Conclusions

9.1 Introduction

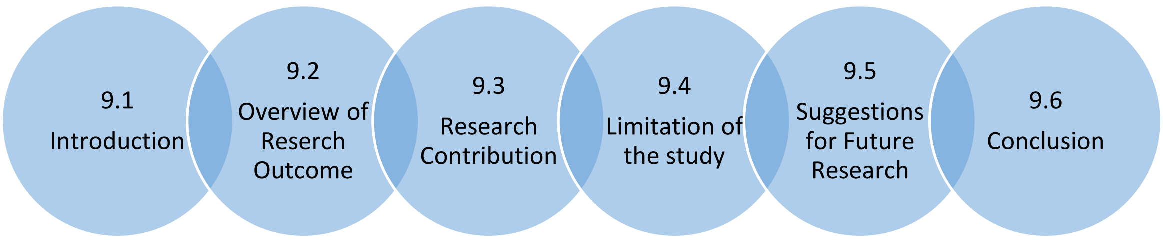
This chapter presents comprehensive research findings on CSR practices and trends in Nigeria's public sector. The study focused on seven key areas to gain a better understanding of CSR involvement in public-sector organisations. The research aimed to identify the different CSR activities conducted by these organisations, reveal emerging trends, explore the perspectives of senior staff members on CSR initiatives, and evaluate CSR disclosure in Nigeria's public sector in relation to corporate governance factors.

To achieve a holistic understanding of CSR practices in the public sector, the research methodology embraced a mixed-method approach, combining both quantitative and qualitative data collection and analysis techniques. Surveys, interviews, and documentary sources spanning the last decade were utilised to capture a wide-ranging picture of CSR practices, complemented by descriptive and inferential statistics as well as thematic analysis.

Within this chapter, a thorough analysis of the research findings will be presented, offering significant insights into the prevailing CSR practices, industry-specific performances, and stakeholder perspectives observed over the significant period from 2011 to 2020. The integration of mixed-method analysis allows for drawing robust conclusions, enriching the comprehension of CSR in Nigeria's public sector, and offering pragmatic recommendations for future endeavours.

The chapter is structured into the following sections:

Figure 9.1: Chapter Structure



The chapter is structured as follows: an introduction section (9.1), an overview of the research outcome (9.2), the research contribution (9.3), limitations of the study (9.4), suggestions for future research (9.5), and a chapter conclusion (9.6).

9.2 Overview of Research Findings

This study undertakes rigorous research into the complex landscape of CSR engagement within public-sector organisations in Nigeria. Each research objective was designed to address specific facets of CSR practices, providing insights into prevailing trends and industry-specific performances. The following research objectives guided this study:

Research Objective 1: To ascertain the nature of CSR activities practiced by public-sector enterprises in Nigeria.

At the outset, the study sought to unravel the nature and extent of CSR activities undertaken by public sector organisations in Nigeria. It explored various CSR initiatives, such as community development, environmental sustainability, employee welfare, education, healthcare, and more. The objective was to paint a broad and nuanced picture of the various socially responsible initiatives embraced by public-sector enterprises, highlighting the significance of their contributions to societal well-being.

Outcome 1: The empirical study revealed that 83% of the surveyed public sector organisations are actively engaged in CSR initiatives. The research provided insightful findings into the nature of CSR activities in Nigerian public sector organisations, exploring industry practices and diverse dimensions through data analysis of CSR performance.

For example, when examining industries, the oil and gas sector, closely followed by the banking industry, surpassed expectations, while the environmental industry exhibited relatively lower performance. This analysis was conducted across all sampled industries and the seven dimensions and 33 themes (refer to Section 3.8.3).

Furthermore, when looking at CSR practices through the lens of dimensions, the legal dimension, along with CSR strategy and human resources, emerged as the most extensively practiced aspects of CSR. However, some areas, such as CSR strategy (specifically the absence of clear CSR policies) and certain aspects of human resources (like employee health and wellbeing), showed room for improvement.

Overall, an optimistic trend was observed in CSR practices when considering historical data, with a noticeable year-on-year increase on average. The findings highlight a diverse range of CSR initiatives aimed at addressing community needs and fostering sustainable economic and societal development.

Research Objective 2:

To examine the relationship between corporate governance attributes and CSR practices with the aim of explaining the influence of governance mechanism on CSR practices.

Outcome 2: The analysis demonstrates that various aspects of corporate governance have a substantial influence on CSR practices in public sector organisations. Firstly, the size of the board (H2a) has a statistically significant and positive effect on CSR practices, indicating that larger boards effectively prioritise CSR initiatives. Conversely, CEO duality (H2c) has a statistically significant and negative effect on CSR practices, suggesting that combining the roles of CEO and board chair may hinder the implementation of CSR. However, no significant relationships were found between board independence (H2b) and CSR practices, implying that its impact on CSR may be indirect or mediated by other organisational dynamics. Additionally, having women on the board (H2d) has a statistically significant and positive effect on CSR practices, indicating that gender diversity at the leadership level promotes a stronger CSR agenda. Lastly, the tenure of the board chairperson (H2e) has a statistically significant and positive effect on CSR practices, suggesting that longer tenure may contribute positively to CSR.

In terms of CEO attributes, CEO age (H3a), CEO tenure (H3b), and CEO educational qualifications (H3c) are all positively associated with CSR practices, indicating that older CEOs, CEOs with longer tenures, and CEOs with higher educational qualifications are more likely to prioritise CSR initiatives within organisations. However, no statistically significant relationships were found between the CEO's Field of Study (H3d), or the schools attended by CEOs (H3e) and CSR practices, suggesting that these factors may not directly influence CSR engagement.

Recognising the significant impact of certain attributes of corporate governance and CEO characteristics, these findings can inform strategies to promote leadership diversity and effectively prioritise CSR initiatives.

Research Objective 3: To assess the extent of public sector organisations CSR disclosure in Nigeria.

Building on the first objective, this objective further explored the disclosure aspect of CSR practices within the Nigerian public sector. Using a robust data analysis approach, the study examined the extent of CSR reporting among public-sector enterprises. Additionally, it thoroughly investigated the potential impact of corporate governance variables on CSR disclosure and overall engagement. By identifying disclosure patterns and exploring the factors that influence transparency, this objective provided valuable perspectives into the commitment of public-sector organisations to accountable and responsible practices.

Outcome 3: The study found that 84% of public sector organisations operated in accordance with the Nigeria Code of Corporate Governance 2018, which is one of the primary regulatory frameworks guiding CSR practices. This outcome is aligned with the research objective, as it provides evidence of the level of CSR disclosure and compliance with corporate governance regulations in the public sector. The findings suggest that public sector organisations are dedicated to transparent reporting and ethical conduct, reflecting their responsibility as public entities.

In addition to the regulatory aspect, this research examined the complex interplay of CEO attributes, firm-specific characteristics, and corporate governance variables in shaping CSR practices. For example, male CEOs were found to prioritise CSR initiatives, indicating the influence of gender on leadership styles and CSR values.

Furthermore, CEO tenure emerged as a crucial factor, highlighting the importance of leadership continuity, and leveraging experience to actively promote CSR initiatives.

Interestingly, the study revealed that CEO educational qualifications do not directly impact CSR actions, suggesting that alternative CEO attributes, such as international exposure, may exert more influence. The study also found that the field of study of the CEOs affects CSR efforts, indicating that CEOs with business and related degrees or studies tend to exhibit enhanced CSR performance.

While the regression model did not find any significant effect of board composition on CSR, the bivariate analysis showed a positive correlation between board size, CEO duality, and CSR performance, underscoring the importance of diverse perspectives in decision-making. On the other hand, the presence of women on the board did not directly impact CSR practices, and the influence of board independence appeared to be complex and possibly mediated by other factors.

Moreover, although the study did not specifically test organisation-specific characteristics for their significance, it was observed that revenue, organisational size, and age play significant roles in driving CSR initiatives. Older organisations were less likely to prioritise CSR activities, highlighting the dynamic nature of CSR engagement. These findings have significant implications for promoting responsible corporate behaviour within the public sector.

Research Objective 4: To find out the reasons why public-sector enterprises practice CSR in Nigeria.

The third research objective examined the motivations that drive public-sector enterprises in Nigeria to embrace CSR initiatives. The study investigated both the intrinsic and extrinsic drivers of CSR engagement by analysing organisational perspectives. By uncovering the reasons behind CSR practices, the research aimed to highlight the core values and aspirations of public sector enterprises, emphasising their commitment to promoting sustainable development and making a positive impact on society.

Outcome 4: The research identified that the primary reasons for practicing CSR among public sector organisations were the desire to be socially responsible, to empower communities for economic growth, and to enhance investor confidence and reputation. This outcome directly addresses the research objective by providing insights into the driving forces behind public sector organisations' engagement in CSR initiatives.

Furthermore, the research revealed that CSR enables organisations to fulfil their social responsibilities, empower communities for economic growth, and positively influence investor confidence and reputation. It attracts responsible investors and has a multifaceted impact on goodwill, trust, empowerment, economic growth, and societal development. These outcomes align with existing research on reputational benefits and stakeholder engagement.

The findings suggest that public sector organisations in Nigeria are motivated by a combination of community-oriented values and a sense of moral responsibility to contribute positively to society.

Research Objective 5: To investigate whether there is any legislation for CSR reporting in Nigeria.

One of the critical aspects of CSR practices in the public sector revolves around regulatory frameworks and legislation. This objective focuses on examining the presence of CSR reporting legislation in Nigeria. By thoroughly assessing the regulatory landscape, the research sheds light on the role of government and policy frameworks in shaping responsible business practices. This study not only underscores the significance of compliance and transparency but also highlights the role of regulatory mechanisms in nurturing a culture of social responsibility within public-sector enterprises.

Outcome 5: The study found that a significant percentage (79%) of the organisations' CSR policies align with national or international principles or laws, demonstrating a commitment to responsible and sustainable practices. However, the findings also reveal a lack of a well-defined regulatory framework within the country to guide CSR adoption, implementation, and monitoring or evaluation. These insights, additionally derived from qualitative studies in Chapter 7.4, emphasise the need for further accountability enhancements. This outcome directly addresses the research objective by confirming the existence of CSR reporting legislation in the public sector. The findings suggest that organisations adhere to external principles and laws, emphasising the paramount importance of transparency and accountability in CSR reporting.

Research Objective 6: To find out whether public-sector enterprises adopt any CSR or CSR-related legislation.

Continuing from the previous objective, this research sought to assess the extent to which public-sector enterprises align their CSR practices with existing legislation. By exploring the adoption and integration of CSR-related laws and principles, the study provided insights into the public sector's commitment to global responsible business practices and sustainable development goals. This objective highlighted the role of public-sector organisations as conscientious global citizens striving to contribute positively to broader societal agendas.

Outcome 6: The research revealed that public-sector enterprises do adopt CSR or CSR-related legislation, with 79% of their CSR policies aligning with national or international principles or laws. However, as stressed by some of the qualitative findings This outcome directly addresses the research objective by providing evidence of the adoption of CSR legislation in the public sector. The findings emphasise the proactive approach of public-sector enterprises in aligning their CSR initiatives with established principles and laws for responsible business practices.

Research Objective 7: To explore the perceptions of public sector managers about CSR.

The final research objective revolved around exploring the perceptions of public sector managers regarding CSR initiatives. By conducting interviews and engaging with senior staff members, the study sought to tap into the minds of key decision-makers.

The objective aimed to uncover insights into the managers' understanding of CSR, their perspectives on its impact, and their views on its alignment with organisational goals. This analysis provided a window into the organisational culture and values, revealing the intrinsic and extrinsic drivers that motivate the public-sector to embrace CSR initiatives.

Outcome 7: Although the research did not directly explore managers' perceptions of CSR, the findings indirectly indicated a positive view towards CSR initiatives and their potential impact on community development. This outcome addresses the research objective by highlighting the positive perception of CSR among public sector managers. The research suggests that managers view CSR as a means of fostering positive stakeholder relationships and contributing to community development, aligning with the broader objectives of responsible business practices.

In conclusion, the research objectives provided a robust framework for investigating CSR practices within the Nigerian public sector. The research outcomes shed light on the prevailing trends, motivations, and challenges related to CSR engagement, offering profound perspectives for academia and real-world application. The study's findings underscore the significance of responsible and sustainable practices in promoting societal development and stakeholder relationships. As Nigeria continues its developmental journey, the lessons drawn from this research will play a crucial role in shaping a brighter and more sustainable future for the public-sector and the communities they serve.

The integration of CSR initiatives with regulatory frameworks and global principles emphasises the public sector's commitment to responsible global citizenship and its dedication to aligning organisational objectives with broader societal and environmental goals. By addressing the research objectives and drawing on the broad ranging outcomes, this study has laid a solid foundation for informed policymaking, strategic planning, and future research endeavours in the domain of CSR within the Nigerian public sector.

9.3 Research Contribution

9.3.1 Contribution to Literature

This research significantly enhances the understanding of corporate social responsibility (CSR) practices in public-sector organisations, particularly in the Nigerian context.

Firstly, the study reveals a nuanced understanding of CSR involvement in the public sector. Through extensive data analysis, it becomes evident that CSR practices not only exist but also vary across organisations in terms of size, age, and financial capacity. This nuanced perspective adds depth to the existing literature, providing a broader view of the CSR landscape within public-sector organisations.

Secondly, the research reinforces the enduring presence of CSR within the public sector, aligning with previous studies that emphasise the consistent importance of CSR initiatives. The findings across various dimensions emphasise the embedded nature of CSR practices in public-sector organisations, contributing to ongoing discussions on organisational commitment to responsible business practices and societal well-being.

Moving on to influential factors in CSR adoption, the study highlights the pivotal roles of organisational culture and stakeholder engagement. This extends current knowledge by emphasising the importance of fostering a culture centred around CSR and considering stakeholder perspectives in shaping effective CSR practices, offering valuable guidance for organisations aiming to enhance their CSR involvement.

Furthermore, the analysis of corporate governance variables challenges conventional understanding by revealing varied relationships. This nuanced perspective contributes to the understanding that, in a country like Nigeria, certain board characteristics, such as larger board sizes, greater board independence, and the presence of women, significantly influence CSR practices within public-sector organisations. Examining CEO attributes in relation to CSR performance provides insightful findings, including the positive association between longer-tenured CEOs and higher CSR scores, as well as the importance of high educational qualifications. Additionally, CEOs with international exposure also exhibit better performance in CSR. These layered insights broaden discussions on the role of leadership in shaping CSR engagement.

Additionally, the study examines the motivations behind CSR in the public sector in Nigeria, emphasising community acceptance and moral obligations. The identification of these motives aligns with stakeholder theory and societal expectations. The research also sheds light on the impact of CSR legislation in Nigeria, contributing to the literature on the regulatory environment shaping CSR practices.

Lastly, the study captures managerial perspectives on CSR, revealing a positive outlook and recognition of the significance of CSR in fostering positive relationships with stakeholders. Furthermore, the research underscores the alignment of CSR policies with national and international principles, contributing to the broader discourse on the implementation of CSR and emphasising the strategic alignment of organisational practices with global principles.

In conclusion, this study significantly contributes to the growing body of knowledge on CSR practices within public-sector organisations. The diverse perspectives and multi-layered relationships explored offer new insights for academics, practitioners, and policymakers in the field.

9.3.2 Contribution to Practice

The study's insights into industry-specific performances and trends offer valuable guidance to practitioners and policymakers involved in CSR initiatives. By identifying the oil and gas industry as a top performer and highlighting areas that require improvement, such as the environmental industry, the research pinpoints strategic areas for intervention and enhancement. The emphasis on developing robust CSR strategies, incorporating stakeholder engagement, and aligning efforts with the Sustainable Development Goals (SDGs) provides practical recommendations for organisations seeking to elevate their CSR practices.

The research outcome effectively addresses this aspect by presenting concrete and actionable contributions to practice. The identification of industry-specific performances and trends allows practitioners to benchmark their CSR efforts against top-performing organisations and gain insights into areas for improvement. The study's emphasis on developing robust CSR strategies aligns with the growing importance of responsible business practices, making it a valuable guide for organisations seeking to align their CSR initiatives with long-term sustainability goals.

9.4 Policy Implications

The findings of this study have significant policy implications for promoting CSR practices in the Nigerian public sector. Policymakers could use the observed positive trends in CSR engagement to foster a culture of responsible business practices among organisations. To achieve this, recommendations include implementing targeted incentives, such as tax benefits, and providing companies with more access to additional funds for CSR activities or recognition programmes for demonstrating exemplary CSR initiatives. These measures might encourage more organisations to actively participate in socially and environmentally responsible activities, leading to a broader positive impact on society.

Additionally, it is crucial to strengthen regulatory mechanisms to enforce CSR reporting and transparency effectively. Policymakers should consider introducing stringent guidelines and monitoring mechanisms to hold organisations accountable for their social and environmental commitments. This will enhance transparency in CSR disclosures and create a stronger sense of responsibility among public sector organisations.

Collaborative efforts among government agencies, industry associations, civil society organisations, and academia are essential to creating an enabling environment for CSR. By fostering partnerships and knowledge sharing, stakeholders can collectively work towards sustainable development goals and address societal challenges effectively. Policymakers should facilitate platforms for dialogue and collaboration, encouraging the exchange of best practices and resources among stakeholders.

By implementing these policy implications, policymakers can drive a positive transformation in the Nigerian public sector's CSR landscape. Leveraging positive trends, strengthening regulatory frameworks, and promoting collaboration will collectively contribute to the advancement of sustainable business practices and the overall well-being of society.

9.5 Limitations of the Study

Although this study makes significant contributions to advancing the understanding of CSR practices in the Nigerian public sector, it is not without limitations. Firstly, the mixed-methods approach employed in this study, which combines content analysis, survey questionnaires, and interviews, may introduce certain limitations in terms of generalisability. The study's focus on specific public sector organisations or regions may restrict the ability to extrapolate the results to all public sector entities in Nigeria. For improved external validity and broader applicability, future research could aim to include a more diverse and representative sample.

Secondly, while the study used content analysis, survey questionnaires, and interviews, it may not have fully captured all aspects of CSR practices. For example, subtle nuances or unobservable factors related to CSR motivations and decision-making processes may not have been completely revealed through these methods. Researchers should be aware of these limitations and consider using additional data sources or complementary research techniques to gain a more in-depth understanding of CSR engagement.

Furthermore, relying on self-reporting through survey questionnaires and interviews may introduce response biases. Participants may provide socially desirable answers or selectively report certain CSR activities while omitting others. To minimise these biases, strategies such as ensuring confidentiality and anonymity and corroborating data from different sources should be considered to enhance data accuracy and reliability.

Additionally, the study's temporal scope may impact the interpretation of the findings. CSR practices can evolve over time, and the study's snapshot of a specific period may not fully capture long-term trends and changes in CSR engagement within the public sector. To address this limitation, researchers could consider conducting longitudinal studies that track CSR practices over multiple time points to provide a more dynamic view of CSR development.

To mitigate these limitations, researchers should employ rigorous sampling techniques, use appropriate statistical analyses, and triangulate findings from various data sources to enhance the robustness of the study. By acknowledging and addressing these potential limitations, future research can build upon this study's significant observations and contribute to a more wide-ranging understanding of CSR engagement and its impact on the public sector in Nigeria.

9.6 Suggestions for Future Research

While this research study contributes significantly to the understanding of CSR practices in the Nigerian public sector, there are several areas that warrant further study. Future research should consider the following:

1. Comparative Analysis of CSR Practices: Conduct a comparative study that examines CSR practices in both the private and public sectors in Nigeria. This analysis will provide useful explanations for the similarities and differences in CSR engagements between these sectors, facilitating cross-sector collaborations for more effective CSR implementation.
2. Longitudinal Analysis Beyond 2020: Extend the analysis beyond 2020 to gain a more broad-ranging understanding of the evolving nature of CSR practices in Nigeria. This will help stakeholders adapt their strategies to effectively address current and future challenges.
3. In-depth stakeholder perspectives: Probe deeper into the perspectives of various stakeholders, including employees, communities, and government officials, to gain an understanding of the impact and effectiveness of CSR initiatives. Utilising qualitative research methods will allow for a more nuanced scrutiny of stakeholder experiences and expectations regarding CSR engagements.

4. Sector-specific CSR Impact Assessment: Conduct sector-specific impact assessments to evaluate the outcomes of CSR initiatives in different industries. By assessing the social, environmental, and economic impacts of CSR practices in specific sectors, policymakers and practitioners can tailor strategies to address sector-specific challenges more effectively.
5. Cross-country Comparative Studies: Explore CSR practices in other emerging economies and compare them with the experiences in Nigeria. Cross-country comparative studies can offer valuable lessons and insights into successful CSR strategies from different contexts, enriching the global understanding of CSR engagements.

9.7 Concluding Remarks

In conclusion, this chapter provides an all-inclusive summary of the empirical study on CSR practices in the Nigerian public sector. The research objectives, aimed at understanding the nature of CSR activities in public sector organisations and identifying emerging trends, were successfully achieved through a rigorous mixed-methods approach, including content analysis, survey questionnaires, and interviews.

To recapitulate the main findings, the study revealed a positive trend in CSR engagement over the years, with public sector organisations showing improvement in their responsible business practices. The analysis of CSR performance across seven dimensions and 33 themes offered significant understandings into CSR engagement and significantly contributed to the theoretical understanding of CSR practices in Nigeria.

Moreover, the extensive examination of CSR practices in the Nigerian public sector contributes significantly to the existing literature on CSR in emerging economies. By focusing on the public sector, the research addressed a vital knowledge gap and provided insights into the specific challenges and opportunities faced by government organisations.

The practical implications of this study have several policy implications for promoting CSR practices in the Nigerian public sector. Policymakers can capitalise on the positive trends observed in CSR engagement to foster a culture of responsible business practices among organisations. Strengthening regulatory mechanisms to enforce CSR reporting will enhance transparency and accountability.

However, this study acknowledges its limitations, including its exclusive focus on the public sector, which may limit the generalizability of the findings to the private sector. While the use of content analysis provided perspectives from annual reports, future research could consider other sources of CSR data to broaden the scope of the study.

To build upon this research, future studies could explore CSR practices in the private sector and compare them with those in the public sector to gain a more in-depth understanding of CSR engagement across different organisational contexts. Additionally, conducting a longitudinal analysis beyond 2020 will capture the dynamic nature of CSR practices in Nigeria, providing understandings into recent developments and emerging trends.

Furthermore, exploring the perspectives of various stakeholders through qualitative research methods such as interviews and focus groups would offer nuanced insights into CSR motivations and challenges, enriching the understanding of CSR engagement in the public sector.

Sector-specific impact assessments will also be valuable to evaluate the outcomes of CSR initiatives in different industries and tailor strategies to address sector-specific challenges effectively.

Lastly, cross-country comparative studies will provide a global perspective on successful CSR strategies, enabling organisations to learn from best practices in other emerging economies.

In conclusion, this research makes valuable contributions to the understanding of CSR practices in the Nigerian public sector. By capitalising on positive trends, strengthening regulatory frameworks, and promoting collaboration, policymakers and practitioners can collectively contribute to sustainable business practices and societal well-being in Nigeria and beyond.

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Appendices

Appendix 1: Summary of Variables by Dimension and Theme

Dependent Variable	**Dimension**	**Themes**
Corporate Social Responsibility	CSR Strategy	• Project-based • Non-project based. • Disclosure of CSR • Disclosure of CSR policy/commitment • CSR department/focal person
	Philanthropy	• Support business development • Support job creation • Support education • Provision of healthcare Infrastructure • Provision of Transport infrastructure • Development of Sports/arts and culture • Create social change
	Human Resource	• Employee welfare • Equal opportunity • Training and development • Employee health and wellbeing
	Environment	• Commitment to the environment • Reducing carbon emissions/ecological impacts • Uses renewable sources of energy. • Protection of the environment and rehabilitation

		• Climate Change
	Economic	• Organisation maintains high operating efficiency. • Organisation maintains good competitive advantage. • Social license to operate. • Innovative manner in revenue generation

Appendix 1 (Continued)

	Legal	• Performs within the expectations of the law. • Files in annual report and other components report. • International standards • Provision of responsible product or service
	Ethical	• Sustainable development • Performs within the expectations of societal values. • Triple Bottom Line • Human rights

Appendix 2: Classification of Sample Base on Ownership and Business Type

S/N	Organisation name	Acronym	Ownership structure	Type of Business Operated
1.	Nigeria National Petroleum Corporation	NNPC	Government owned	Production and Service based
2.	Nigeria Liquefied Natural Gas	NLNG	Joint venture	Production and Service based
3.	Central Bank of Nigeria	CBN	Government owned	Production and Service based
4.	Development Bank of Nigeria	DBN	Government owned	Service based
5.	Federal Mortgage Bank Nigeria	FMBN	Government owned	Production and Service based
6.	Nigeria Deposit Insurance Corporation	NDIC	Government owned	Service based
7.	Nigerian Investment Promotion Commission	NIPC	Government owned	Service based
8.	Securities and Exchange Commission	SEC	Government owned	Service based
9.	Nigeria Export Import Bank	NEXIM	Government owned	Service based
10.	Bank of Industry	BOI	Government owned	Service based
11.	Kano Electricity Distribution Company	KEDC	Joint venture	Service based
12.	Ibadan Electricity Distribution Company	IBEDC	Joint venture	Service based
13.	Kaduna Electricity Distribution Company	Kaduna Electric	Joint venture	Service based
14.	Abuja Electricity Distribution Company	AEDC	Joint venture	Service based
15.	Eko Electricity Distribution Company	EEDC	Joint venture	Service based
16.	Infrastructure Concession Regulatory Commission	ICRC	Government owned	Service based
17.	Nigeria Sovereign Investment Authority	NSIA	Government owned	Service based
18.	National Space Research and Development Agency	NASRDA	Government owned	Production and Service based
19.	National Oil Spill Detection and Response Agency	NOSDRA	Government owned	Service based

Appendix 3: Summary of Independent Variables Measurement

Independent Variable	**Category**	**Label**	**Measurement**	**Predicted Sign**	**Reference**
Board size	Board level	BODSize	The number of directors on the board at the end of the financial year	(+/-)	Attia et al. (2022) Orazalin, 2019 ; Albitar et al., 2020
Board Independence	Board level	BODind	Proportion of non-executive directors on the board	(+)	Al-Shaer et al. (2023) Haj Salem et al., 2019
CEO duality	Board level	Duality	Dummy value (1=chairperson of the board of directors also CEO; 0 = otherwise)	(-)	Pandey et al. (2022)
Board Diversity	Board level	BODdiv	Number of female members of the board	(+)	Zhang et al. (2021) Albitar et al., 2020
Board Chairperson Tenure	Board level	BODten	Number of years since the board chair has been appointed	(+)	
Board chairperson age	Board level	BODage	Age of the chairperson of the board of directors	(+)	
CEO Tenure	CEO's Traits	CEOten	The length of time in which the CEO has been serving	(+)	Nawaz (2021)

Appendix 3 (continued)

CEO Age	CEO's Traits	CEOage	CEO age either calculated from DOB or known from the disclosed information	(+)	Al-Shaer et al. (2023)
CEO Education	CEO's Traits	CEOedu	This refers to educational qualifications of the CEO. Dummy value of 1 is used for master's degree and 0 for undergraduate degree and lower-level qualification	(+)	Nawaz (2021)
CEO School Attended	CEO's Traits	CEOsch	CEO school attended will use dummy 1 for studies abroad and 0 for studies in Nigeria	(+)	Nawaz (2021)
CEO Field of Study	CEO's Traits	CEOfs	CEO field of education will use a dummy value of 1 for business and any or its related field (economics, finance, accounting, marketing, management) and 0 for other fields of study	(+)	Nawaz (2021)

Notes: (+) = positive association; (-) = negative association; (+/-) = no predicted direction

Appendix 4: Summary of Control Variables Measurement

Control Variable	**Label**	**Measurement**
Organisation Size	Size	The book value of a firm's total assets at the end of its financial year
Revenue	Rev	Total income generated by a company through its primary business activities
Income	Inc	Is the amount of money the company earns after deducting all expenses from its total revenue.
Leverage	Liability	It is the book value of total debt scaled by total assets at the end of its financial year.
Number of Subsidiaries	NS	The number of subsidiaries refers to the total number of subsidiary companies owned or controlled by a parent company.
Organisation Age	Age	The number of years since a firm's incorporation and the observation year

Appendix 5: Research Ethics Approval

UNIVERSITY OF PLYMOUTH

15/10/2021

Confidential

Mr Abbas Mohammed

Dear Mr Abbas Mohammed

Research Ethics Application Approval - Faculty Research Ethics and Integrity Committee:

2627: CORPORATE SOCIAL RESPONSIBILITY PRACTICE IN NIGERIA

The committee has considered your application and has granted ethical approval to conduct this research.

Approval is for the duration of the project. If you wish to continue beyond this date, you will need to seek an extension.

Please note that if you wish to make any minor changes to your research, you must complete an amendment form or major changes you will need to resubmit an application.

Yours sincerely

Mr Derek Shepherd

Chair, Faculty of Arts, Humanities and Business - Business Research Ethics and Integrity Committee

Appendix 6: GDPR Training

UNIVERSITY OF PLYMOUTH

Certificate

E-LEARNING ACHIEVEMENT

awarded to

Abbas Mohammed

On Successful Completion and Passing
of a University of Plymouth e-Learning Course

GDPR and Information Security

Name of Course

07/02/2021

Date

Appendix 7: Research Questionnaire

Corporate Social Responsibility Practices of Public Sector Organisations in Nigeria

Informed Consent Form

What is this project about?

This survey is being conducted as part of a Doctorof Philosophy degree at the University of Plymouth, UK.

The aim of the study is to examine the Corporate Social Responsibility (CSR) practices of government-owned organisationsin Nigeria.

The potential participants should be senior staff of federal government-owned organisations in Nigeria. The participants will be expected to respond to questions relating to CSR practices in their organisations, focusing on various aspects such as environmental, social, economic, and philanthropic.

This project's results are anticipated to provide a range of recommendations to policymakers, public administrators, business leaders, and scholars with an understanding of the nature of CSR practices in the Nigerian public sector.

As this study is part of a university degree, ethical approval was granted, which provides rules and regulations on how data is ethically collected and managed. Please read the below information before giving consent.

I confirm that:

- I voluntarily agree to participate in the project and understand that I can withdraw at any time without giving reasons.
- I will not be penalised for withdrawing nor will I be questioned on why I have withdrawn.
- I understand that my name and identity will be concealed.
- I can withdraw my data from the study at any time.

- I have been given the opportunity to ask questions about the project and my participation.
- The procedures regarding confidentiality and privacy information have been clearly explained to me.
- Consent for interviews, audio, video, or other forms of data collection have been explained and provided to me.
- The use of the data in research, publications, sharing and archiving has been explained to me.

Do you agree to participate in this survey? *Required*

- Yes
- No

Part I: Personal Profile and Identification

This section contains questions about your name, gender, age, employment, and educational level.

What is your name? (optional)

What is your gender?

- Male
- Female
- Prefer not to

To which age band do you belong?

- 20 30
- 31 40
- 41 50
- 51 60
- 61 and

What is your employment level? (Pick one or more answers).

- Board of Director
- Executive Level
- Management Level
- Functional Head Level

What is your highest educational qualification?

- Undergraduate or its
- Graduate or its
- Postgraduate or its
- Doctorate or its
- Other

If you selected Other, please

Part II: Corporate profile

This section contains questions about the profile of your organisation.

What is the name of your organisation?

What sector does your organisation belong to?

- Oil and
- Financial Services
- Communication
- Education
- Agriculture
- Water
- Mines and steel
- Environment
- Transportation
- Power
- Hospitality and Leisure
- Other

If you selected Other please

- Government owned
- Joint Venture
- Private Organisation
- Non-governmental Organisation

If you selected Other, please

Which of the following best describes the business of your

- Production oriented
- Service oriented
- Both production and service oriented
- Other

If you selected Other, please

How many employees does your organisationhave?

- Below100
- 100 -
- 301 1000
- Above

Part-III: General Awareness and Perception

This section contains questions about awareness and the participants' perception of CSR in Nigeria.

Have you ever heard of Corporate Social Responsibility (CSR)?

- Yes
- No

What do you think is CSR? (Pick one or more)

- Corporate Philanthropy
- Reducing environmental impact
- A tool to attract and retain
- Helping to solve societal
- Engagement with stakeholders
- Transparency and Accountability
- Other

If you selected Other, please

Who should practice

- Private organisations
- Government organisations
- All organisations
- No organisation

How did you know about CSR?

- At
- School
- Internet
- Family/friends
- Newspaper/book/other print media
- Other

If you selected Other, please

Does your organisation practice CSR?

- Yes
- No

Why do you think your organisation practice CSR?

- To be accepted by the host
- To be rewarded by heads/ministries/presidency
- For improved reputation
- Increase access to
- Generate more revenue
- Moral obligation
- Legal obligation
- Improve stakeholders' engagement
- Other

If you selected Other, please

Part-IV: CSR Strategy

This section contains questions about the general planning of CSR in the organisation.

Does your organization have a code of business conduct, ethics, or a CSR policy?

- Yes
- No

Is the code of business conduct, ethics, or CSR policy in line with any principles/laws, either nationally or internationally?

- Yes
- No

Is there any process, department, or focal person in charge of monitoring adherence to the code of business ethics/CSR policy?

- Yes
- No

Does your organisationhave a budget/grant for CSR programmes?

- Yes
- No

What do you consider the benefits of having a CSR strategy

- Help boost reputation
- Generate more revenue
- Both options above
- Other

If you selected Other, please

Is your organization compelled by law to practice CSR, or is it doing it voluntarily?

- Mandatory
- Voluntary
- Don't know

Does your organisation have a written CSR disclosure

- Yes
- No

What is the focus of your CSR strategy? Is it project-based, where physical infrastructure, etc., is built, or not?

- Project-based
- Non-project-based
- Both project and non-project based
- Other

If you selected Other, please

Part IV: Philanthropy

This section contains questions about the philanthropic practices of your organisation. Questions here will look at what sort of areas the CSR policy of your organisation focuses on.

Does your organisation support entrepreneurial activities?

- Yes
- No

Does your organisation support job creation for people in host

- Yes
- No

Does your organisation support educational activities?

- Yes
- No

Does your organisation support healthcare programmes?

- Yes
- No

Does your organisation supports sporting and cultural activities?

- Yes
- No

Does your organisation support activities to tackle poverty and other social vices in the community?

- Yes
- No

To what extent can you say that the CSR programmes implemented by your organisation have improved the host community?
Please don't select more than 1 answer(s) per row.

	1	2	3	4	5
Excellent - Poor	☐	☐	☐	☐	☐

Part V: Human Resource

This section questions about activities of the organisation that relates with its workers and their welfare.
Is there any employee welfare programme in your organisation? This could include aspects such as free medical services

- Yes
- No

Does your organisation follow an equal opportunity policy?

- Yes
- No

Is your organisation gender

- Yes
- No

Are there pay differences between people of different

- Yes
- No

Are employees from different ethnicities given the same opportunity for career advancement?
advancement?

- Yes
- No

Are people with disabilities given equal opportunities in terms of work and career advancement?

- Yes
- No

Does your organisation offer any training?

- Yes
- No

How often do employees attend training and development?

- Once in a
- Multiple times in a
- After one year
- Other

If you selected Other, please

[ ]

Where are most training and development programmes

- Internal training
- External within the country
- Outside the
- Other

If you selected Other, please

[ ]

How do you rate the employee health and wellbeing programmes in your organisation?
Please don't select more than 1 answer(s) per row.

	1	2	3	4	5
Excellent - Poor	☐	☐	☐	☐	☐

Part VI: Environment

This section contains questions relating to the environment and how your organisation manages its impacts on the environment.

Does your organization have a commitment/policy to protecting the environment?

- Yes
- No

Does your organisation manages its carbon emission/environmental impact?

- Yes
- No

Does your organisationuse renewable sources of energy?

- Yes
- No

If you selected yes, please

Does your organisation have any commitment to tackling climate change?

- Yes
- No

Does your organisation have dedicated policies encouraging responsible consumption?

and production?

- Yes
- No

Part VII: Economic

This section contains questions related to organisational economic and financial efficiency.

How do you rate your organisation's operational efficiency? Please don't select more than 1 answer(s) per row.

	1	2	3	4	5
Excellent - Poor	☐	☐	☐	☐	☐

Does your organisation maintain good competitive advantage?

- Yes
- No
- Not applicable

Does your organisation innovate sustainable meansfor generating revenue?

- Yes
- No

Part VIII: Legal

This section asks questions relating to the relationship between the organisation and the law. Here, we look at how laws/rules shape the activities of your organisation.

Does your organisation operate within the confines of the Nigeria Code of Corporate Governance2019?

- Yes
- No
- Not applicable

Does your organisation operate within the provisions of any international? code/principle/standard?

- Yes
- No
- Not applicable

To what extent do you rate your organisation's level of compliance to extant laws?
Please don't select more than 1 answer(s) per row.

	1	2	3	4	5
Excellent - Poor	☐	☐	☐	☐	☐

Part IX: Ethical
This section contains questions about the ethical conduct of the organisation.
Does your organisation have established core values guiding its conduct?

- Yes
- No

Are your organisational activities within a given sustainability framework?

- Yes
- No

Does yourorganisation operate withinthe ethical expectationsof

- Yes
- No

Are the human rights of all stakeholders respected? These stakeholders include the employees, suppliers, customers, members of the community, etc.

- Yes
- No

Part X: Disclosure

This section contains questions about the reporting or disclosure activities of your organisation.

Does your organisation disclose CSR activities?

- Yes
- No

If you selected "yes," please specify where the activities are reported. Is it in the annual report? report, sustainability report, website, etc.?

Why does your organisation report CSR activities? (Pick one or more).

- Keep stakeholders informed of corporate activities
- Comply with regulatory requirements
- Improve reputation
- Other

If you selected Other, please

Are the CSR reports in line with any accepted guidelines for reporting, such as the International Financial Reporting Standards (IFRS) and the Nigerian Code of Corporate Governance (NCCG)?

- Yes
- No
- Not applicable

What do you see as the futureof CSR in your

- Betterimproved and embedded in the company’s strategy
- Not an area of
- Other

If you selected Other, please

Would you agree to a further interview that may complement your responses and improve the data collected?

- ○ Yes
- ○ No

If you selected "yes," kindly add your email address and or phone

Final page

Thank you for taking the time to complete this questionnaire. Should you have any further questions or concerns about this study, please contact the researcher at abbas.mohammed@plymouth.ac.uk or their supervisor at tnawaz@plymouth.ac.uk.

Appendix 8: Participant Information Sheet

UNIVERSITY OF PLYMOUTH
Faculty of Arts and Humanities

Information Sheet

Project: Corporate Social Responsibility Practices in the Nigerian Public Sector

Project contact details:

Name of researcher/student: Abbas Mohammed
Contact details: Abbas.mohammed@plymouth.ac.uk

Name of Supervisor: Dr Tasawar Nawaz
Contact details of Supervisor: tnawaz.plymouth.ac.uk
Name of Course/Module: PhD in Business with Management

What is this project about?

The interest in modern management practices has been identified as a critical area for industry and business growth and development. Recently, there has been a growing interest in corporate social responsibility (CSR) as a field of study and a management practice that portrays the organisation as caring, efficient, and effective. This interest has been noted by scholars, business leaders, regulators, funders, and the public.

This study presents the CSR practices of public-sector organisations in Nigeria. Studying the CSR practices of public sector organisations in Nigeria is a novel area, as no research has been conducted on this subject, especially in Nigeria and other developing countries. The project aims to determine the nature of CSR practices in Nigerian public organisations.

A mixed-methods approach will be used to collect and analyse the data. The primary data sources are survey questionnaires and interviews, while the secondary data consists of the annual reports of these samples. The triangulation technique will be employed to verify research findings and address reliability and validity concerns.

If completed, this project will provide public administrators, business leaders, scholars, and policymakers with an understanding of the nature of CSR practices conducted by the Nigerian public sector. The findings are expected to provide sufficient information to guide the planning, organising, directing, supervising, and controlling of CSR and other related practices in order to make the organisations more efficient, effective, reputable, and gain public support.

What will you have to do if you agree to take part?

The participant will be invited to take part in an interview with the researcher. The interview will basically focus on the CSR Practices of the organisation. The researcher will ask questions that focus on the nature of CSR the organisation partakes in and why.

Informed consent

As a participant, you may wish to give any information regarding CSR as will be asked by the researcher. You may also wish to decline to answer any question.

Right to withdraw

We hope that you feel able to help us with this study. If you decide that you do not want to continue to take part in the study, you are free to withdraw at any time with no conditionality attached.

What are the advantages or disadvantages of taking part?

You may find the project interesting and enjoy answering questions about the research. Once the study is finished, it could provide information about Corporate Social Responsibility Practices in the public sector and, by extension, some aspects of their corporate governance, which is useful to both the organisation, government, and the general public.

You may not want to take part in this study if you are not comfortable talking about the CSR practices in your organisation.

Debriefing

There will be an opportunity to learn about the outcomes of the research by December 2023. You may obtain information on my progress and request copies of findings at any time by contacting the researcher through the above contact details.

Confidentiality

All personal data will be coded and discarded as soon as the project is completed. The process of discarding will be strictly based on the General Data Protection Regulation (UK). In addition, information will be kept anonymous, and the researcher will be discreet.

If you wish to complain to the University of Plymouth about how your personal information has been processed, you can do so using a GDPR complaint form and send it directly to the University's Data Protection Officer via post or email to dpo@plymouth.ac.uk.

Planned Outputs

The results of the study will be published by December 2023. They will be published in the University of Plymouth's PEARL (open access research/project repository) and ETHOS (British Library).

Feedback
Please feel free to contact the Researcher (Abbas Mohammed) through the email address provided above or phone number +447830354405 at any time if you have questions this research study.
Further Contact Details:
The Faculty of Arts and Humanities Ethics and Integrity Committee is responsible for ethical approval. If you have any queries or concerns about the research or about how it is being conducted (or if you wish to make a complaint), please contact: Faculty Research Ethics Administrator, artsresearchethics@plymouth.ac.uk

Appendix 9: Participant Consent Form

UNIVERSITY OF PLYMOUTH
Faculty of Arts and Humanities

Informed Consent Form

Project: Corporate Social Responsibility Practices in the Nigerian Public Sector

Project contact details:
Name of Student researcher: Abbas Mohammed Adamu
Contact details: 07830354405/abbas.mohammed@plymouth.ac.uk

Name of Supervisor: Dr Tasawar Nawaz
Contact details of Supervisor: tnawaz@plymouth.ac.uk

Name of Course/Module: PhD in Business with Management

What is this project about?

The objective of this study is to investigate corporate social responsibility (CSR) practices in the Nigerian public sector. Modern management practices are necessary for the growth and development of industries and businesses. Recently, there has been an increasing interest in CSR as a field of study and management practice that demonstrates an organisation's commitment to the well-being of its stakeholders and society as a whole. The importance of CSR has been recognised by scholars, business leaders, regulators, funders, and the public.

This study presents the CSR practices of public-sector organisations in Nigeria. It can be said that studying the CSR practices of public sector organisations in Nigeria is a new area, as no research is known to have been conducted on this particularly important subject, especially in Nigeria and other developing countries in general. The project aims to find out the nature of CSR practices in Nigerian public organisations. To achieve this aim, public sector organisations were selected as elements of the sample as they qualify for data (annual reports, websites, and contact numbers).

A mixed-methods approach will be used to collect and analyse the data. The primary data sources are interviews and survey questionnaires, while the secondary data consists of the annual reports of these samples. The triangulation technique will be further used after the analysis to verify research findings and address reliability and validity concerns.

If completed, this project will provide public administrators, business leaders, scholars, and policymakers with an understanding of the nature of CSR practices conducted by the Nigerian public sector. The findings are also expected to provide sufficient information to guide the planning, organising, directing, supervising, and controlling of CSR and other related practices for the organisations to be more efficient, effective, and reputable, and to gain the support of the general public.

I, confirm that.

I have been given the opportunity to ask questions about the project and my participation.
I understand that my name and identity will be concealed.
I voluntarily agree to participate in the project and understand that I can withdraw at any time without giving reasons and that I will not be penalised for withdrawing nor will I be questioned on why I have withdrawn.
I can withdraw my data from the study at any time.
The procedures regarding confidentiality and privacy information have been clearly explained to me.
Consent for interviews, audio, video, or other forms of data collection have been explained and provided to me.
The use of the data in research, publications, sharing and archiving has been explained to me.
I, along with the Student Researcher, agree to sign and date this informed consent form.

Participant:

Name of Participant	Signature	Date

Student Researcher:

Abbas Mohammed		22/02/2021
Name of Student Researcher	Signature	Date

Appendix 10: Research Interview Questions

UNIVERSITY OF PLYMOUTH
Faculty of Arts and Humanities

The following questions were asked in a semi structured Interview:

1.	What is your role in the organisation?
2.	What does Corporate Social Responsibility (CSR) mean to you?
3.	Does your organisation practice CSR?
4.	Do you have a CSR strategy/policy?
5.	Does your organisation follow the policy?
6.	What do you consider as the benefits of having a CSR strategy/programme?
7.	Are you compelled by law to practice CSR, or do you do it voluntarily?
8.	Do you report your CSR activities in your report?
9.	Why do you report your CSR activities?
10.	Does your CSR activities influence community development?
11.	To what extend can you say that the CSR programmes executed by your organisation has improved the host community?
12.	What area of the community or programme does your CSR focus on?
13.	Do you think private and public companies practice CSR for the same reason?
14.	Is there any difference between CSR practices of public and private companies?
15.	Is there anything you would like to tell me that I have not already asked, and you would like me to know?
16.	The above pre-planned questions are mostly to serve as a guide during the interview process. As it is a semi-structured interview, the interviewer will not strictly adhere to asking all the set questions but rather ask questions by which the interviewee will respond with sufficient information to execute the research.

Appendix 11: Interview Protocol Summary

During the recruitment phase for the interviews, the majority of participants willingly agreed to participate. Additionally, some participants were referred through personal emails and recommendations from others, using a snowballing approach. The interview protocols that were followed are as follows:

1. Participants were provided with detailed information about the research and the interview process through email. This included the participants' information sheet and the consent form, explaining their rights in accordance with GDPR and data protection laws, such as the right to withdraw and maintain confidentiality.

2. Once participants expressed their willingness to take part, the researcher coordinated and scheduled the interview sessions based on their availability.

3. Prior to each interview, the researcher ensured that all equipment and internet connectivity were properly tested and prepared, and contingency plans were in place for any technical issues.

4. At the beginning of each interview, the researcher explained the purpose of the research and the interview to address any queries participants may have had about the forms they received earlier.

5. Consent was obtained to record the interview sessions, ensuring compliance with ethical guidelines.

6. The interview process involved asking questions and obtaining responses, with the average interview duration being 32 minutes.

7. After the interview, participants were invited to share their reflections and provide feedback if they desired, which occasionally offered insights for refining subsequent interviews.

Appendix 12: Cross Tabulations

Appendix 12.1: General Awareness and Perception of CSR

Have you ever heard of Corporate Social Responsibility (CSR)?			
Response	Yes	No	Total
Oil and gas	2%	1%	3%
Financial service	8%	0%	8%
Communication	3%	1%	4%
Education	29%	3%	32%
Agriculture	4%	1%	4%
Water resources	24%	6%	30%
Mines and steel	1%	0%	1%
Environment	2%	0%	2%
Transportation	0%	0%	0%
Power	6%	1%	7%
Hospitality and leisure	1%	0%	1%
Health	2%	0%	2%
Other	5%	2%	6%
Total	86%	14%	100%

Appendix **12**.2: Perceptions of CSR across industries

What do you think is CSR?								
Response	Corporate Philanthropy	Reducing Environmental Impact	Tool to attract and retain employees	Helping to solve societal problems	Engagement with Stakeholders	Transparency and accountability	Others	Total
Oil and gas	1%	1%	1%	1%	1%	1%	0%	6%
Financial service	1%	1%	0%	3%	1%	1%	0%	8%
Communication	1%	0%	0%	2%	0%	0%	0%	4%
Education	8%	4%	2%	13%	5%	4%	0%	34%
Agriculture	2%	0%	0%	1%	0%	0%	0%	4%
Water resources	7%	2%	2%	13%	3%	2%	0%	31%
Mines and steel	1%	0%	0%	4%	0%	0%	0%	5%
Environment	0%	0%	0%	0%	0%	0%	0%	0%
Transportation	0%	0%	0%	0%	0%	0%	0%	0%
Power	0%	0%	0%	1%	0%	0%	0%	1%
Hospitality and leisure	0%	0%	0%	0%	0%	0%	0%	0%
Health	0%	0%	0%	1%	0%	0%	0%	1%
Other	2%	0%	0%	2%	1%	0%	0%	5%
Total	23%	8%	7%	41%	12%	9%	0%	100%

Appendix **12**.3: CSR practice

Who should practice CSR?					
Response	Private organisation	Government organisation	All organisation	Non-governmental organisation	Total
Oil and gas	0%	1%	3%	0%	3%
Financial service	0%	0%	8%	0%	8%
Communication	0%	0%	4%	0%	4%
Education	3%	2%	27%	1%	32%
Agriculture	1%	0%	4%	0%	4%
Water resources	3%	3%	24%	0%	30%
Mines and steel	0%	0%	1%	0%	1%
Environment	0%	1%	2%	0%	2%
Transportation	0%	0%	0%	0%	0%
Power	1%	0%	6%	1%	7%
Hospitality and leisure	1%	0%	0%	0%	1%
Health	1%	1%	1%	0%	2%
Other	1%	1%	5%	0%	6%
Total	9%	7%	83%	1%	100%

Appendix **12**.4: Source of Knowledge About CSR

How did you know about CSR?							
Response	At work	School	Internet	Family/Friends	Newspaper/book/other print media	Other	Total
Oil and gas	1%	0%	0%	1%	0%	0%	3%
Financial service	3%	4%	0%	0%	0%	0%	7%
Communication	0%	0%	1%	1%	0%	0%	3%
Education	7%	10%	5%	4%	3%	0%	29%
Agriculture	0%	2%	0%	1%	0%	0%	4%
Water resources	7%	7%	9%	4%	6%	0%	33%
Mines and steel	0%	0%	0%	0%	0%	0%	1%
Environment	1%	0%	0%	0%	1%	0%	2%
Transportation	0%	0%	0%	0%	0%	0%	0%
Power	2%	1%	0%	0%	3%	0%	7%
Hospitality and leisure	0%	0%	0%	0%	0%	0%	0%
Health	1%	1%	0%	0%	1%	0%	4%
Other	1%	2%	1%	1%	2%	0%	7%
Total	24%	29%	18%	13%	15%	0%	100%

Appendix **12**.5: Does your organisation practice CSR?

Does your organisation practice CSR?			
Response	Yes	No	Total
Oil and gas	2%	1%	3%
Financial service	7%	1%	8%
Communication	3%	1%	4%
Education	30%	2%	32%
Agriculture	4%	1%	4%
Water resources	22%	7%	30%
Mines and steel	1%	0%	1%
Environment	2%	0%	2%
Transportation	0%	0%	0%
Power	7%	0%	7%
Hospitality and leisure	1%	0%	1%
Health	2%	1%	2%
Other	3%	3%	6%
Total	83%	17%	100%

Appendix **12**.6: Organisation's CSR Practice and Motivations

Why do you think your organisation practice CSR?											
Response	To be accepted by the host community	To be rewarded by heads/ministries/presidency	For improved reputation	Increase access to grant/finance	Generate more revenue	Moral obligation	Legal obligation	Improved stakeholders' engagement	No response	Other	Total
Oil and gas	1%	0%	1%	0%	0%	1%	0%	0%	1%	0%	3%
Financial service	3%	0%	1%	0%	0%	2%	1%	1%	0%	0%	8%
Communication	1%	1%	1%	0%	0%	0%	0%	1%	0%	0%	4%
Education	7%	3%	5%	1%	0%	9%	3%	3%	1%	1%	33%
Agriculture	1%	2%	0%	0%	0%	1%	1%	0%	0%	0%	4%
Water resources	10%	3%	4%	0%	0%	5%	2%	5%	0%	1%	31%
Mines and steel	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Environment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Transportation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Power	3%	1%	1%	0%	0%	2%	2%	0%	0%	0%	7%
Hospitality and leisure	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Health	1%	0%	1%	0%	0%	0%	0%	1%	0%	0%	2%
Other	2%	1%	1%	0%	0%	2%	0%	1%	1%	0%	7%
Total	29%	10%	14%	1%	0%	22%	8%	12%	3%	2%	100%

Appendix **12**.7: Legal Compliance Across Industries

To what extent do you rate your organisation's level of compliance to extant laws?							
Industry/Response	Excellent	Very Good	Good	Satisfactory	Poor	No response	Total
Oil and gas	1%	1%	1%	1%	0%	1%	3%
Financial service	3%	2%	1%	1%	2%	0%	9%
Communication	1%	2%	0%	1%	1%	0%	4%
Education	10%	6%	7%	6%	3%	1%	32%
Agriculture	1%	1%	1%	1%	1%	0%	4%
Water resources	7%	7%	8%	3%	3%	2%	30%
Mines and steel	0%	0%	0%	0%	1%	0%	1%
Environment	0%	1%	1%	0%	1%	0%	2%
Transportation	0%	0%	0%	0%	0%	0%	0%
Power	2%	1%	1%	2%	2%	0%	7%
Hospitality and leisure	1%	0%	0%	0%	0%	0%	1%
Health	0%	1%	1%	0%	0%	1%	2%
Other	2%	1%	2%	2%	0%	0%	6%
Total	27%	20%	21%	15%	13%	3%	100%

Appendix **12**.8: of Codes of Business Conduct, Ethics, or CSR Policies in Different Industries

Does your organisation have a code of business conduct, ethics, or a CSR policy?			
Response	Yes	No	Total
Oil and gas	3%	1%	3%
Financial service	6%	2%	8%
Communication	3%	1%	4%
Education	21%	11%	32%
Agriculture	3%	1%	4%
Water resources	21%	9%	30%
Mines and steel	1%	0%	1%
Environment	2%	1%	2%
Transportation	0%	0%	0%
Power	0%	0%	0%
Hospitality and leisure	7%	1%	7%
Health	2%	1%	2%
Other	6%	0%	6%
Total	74%	26%	100%

Appendix **12**.9: Codes of Business Conduct, Ethics, or CSR Policies with National or International Principles or Laws

Is the code of business conduct, ethics, or CSR policy in line with any principles or law, either nationally or internationally?				
Response	Yes	No	No response	Total
Oil and gas	3%	0%	0%	3%
Financial service	6%	2%	0%	8%
Communication	3%	1%	0%	4%
Education	23%	8%	1%	32%
Agriculture	4%	1%	0%	4%
Water resources	23%	7%	0%	30%
Mines and steel	1%	0%	0%	1%
Environment	1%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	7%	0%	0%	7%
Hospitality and leisure	1%	0%	0%	1%
Health	2%	1%	0%	2%
Other	6%	1%	0%	6%
Total	79%	20%	1%	100%

Appendix **12**.10: Existence of Monitoring Mechanisms for Adherence to Codes of Business Ethics and CSR Policies

Is there any process, department, or focal person in charge of monitoring adherence to the code of business ethics and CSR policy?				
Response	Yes	No	No response	Total
Oil and gas	3%	0%	0%	3%
Financial service	6%	2%	0%	8%
Communication	3%	1%	0%	4%
Education	21%	11%	0%	32%
Agriculture	3%	2%	0%	4%
Water resources	18%	12%	0%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	0%	7%
Hospitality and leisure	0%	1%	0%	1%
Health	2%	1%	0%	2%
Other	5%	1%	0%	6%
Total	70%	30%	0%	100%

Appendix **12**.11: Budgets and Grants for CSR Programmes in Various Industries

Does your organisation have a budget or grant for CSR programmes?				
Response	Yes	No	No response	Total
Oil and gas	3%	1%	0%	3%
Financial service	5%	3%	1%	8%
Communication	1%	3%	0%	4%
Education	16%	16%	1%	32%
Agriculture	3%	2%	0%	4%
Water resources	15%	15%	0%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	0%	7%
Hospitality and leisure	1%	0%	0%	1%
Health	2%	1%	0%	2%
Other	4%	2%	0%	6%
Total	57%	42%	1%	100%

Appendix **12**.12: Perceived Benefits of CSR Strategies and Programmes Across Different Industries

What do you consider the benefits of having a CSR strategy or programme?						
Response	Help boost reputation	Generate more revenue.	Both options before	Other	No response	Total
Oil and gas	1%	1%	2%	0%	0%	3%
Financial service	4%	1%	1%	2%	0%	8%
Communication	2%	1%	1%	1%	0%	4%
Education	22%	2%	4%	4%	1%	32%
Agriculture	2%	0%	1%	2%	0%	4%
Water resources	16%	3%	5%	4%	1%	30%
Mines and steel	1%	0%	0%	0%	0%	1%
Environment	1%	0%	1%	1%	0%	2%
Transportation	0%	0%	0%	0%	0%	0%
Power	3%	1%	2%	1%	0%	7%
Hospitality and leisure	1%	0%	0%	0%	0%	1%
Health	1%	0%	1%	1%	0%	2%
Other	4%	1%	1%	0%	0%	6%
Total	57%	9%	17%	16%	2%	100%

Appendix **12**.13: Voluntary or Mandatory Nature of CSR Practices in Different Industries

Is your organisation compelled by law to practice CSR, or is it doing it voluntarily?					
Response	Mandatory	Voluntary	Don't know	No response	Total
Oil and gas	2%	1%	1%	0%	3%
Financial service	3%	3%	3%	0%	8%
Communication	1%	3%	0%	0%	4%
Education	6%	14%	12%	1%	32%
Agriculture	2%	1%	1%	0%	4%
Water resources	9%	11%	9%	1%	30%
Mines and steel	0%	1%	0%	0%	1%
Environment	1%	1%	1%	0%	2%
Transportation	0%	0%	0%	0%	0%
Power	3%	4%	1%	0%	7%
Hospitality and leisure	1%	0%	0%	0%	1%
Health	1%	1%	0%	0%	2%
Other	3%	3%	1%	0%	6%
Total	30%	42%	27%	2%	100%

Appendix **12**.14: Presence of Written CSR Disclosure Policies in Different Industries

Does your organisation have a written CSR disclosure policy?				
Response	Yes	No	No response	Total
Oil and gas	2%	1%	0%	3%
Financial service	4%	4%	0%	8%
Communication	2%	2%	0%	4%
Education	10%	21%	0%	30%
Agriculture	3%	1%	2%	6%
Water resources	12%	17%	1%	30%
Mines and steel	1%	0%	0%	1%
Environment	1%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	5%	2%	0%	7%
Hospitality and leisure	1%	0%	0%	1%
Health	2%	1%	0%	2%
Other	3%	3%	1%	6%
Total	45%	52%	3%	100%

Appendix **12**.15: Focus of CSR Strategies (Project-Based or Non-Project-Based) Across Industries

What is the focus of your CSR strategy? Is it project-based, where physical infrastructure, etc. is built or not?						
Response	Project based	Non-project-based Both project- and non-project-based	Both project-based and no-project-based	Other	No response	Total
Oil and gas	1%	0%	3%	0%	0%	3%
Financial service	4%	1%	3%	1%	1%	8%
Communication	2%	1%	1%	0%	0%	4%
Education	9%	9%	13%	0%	1%	32%
Agriculture	2%	1%	2%	0%	0%	4%
Water resources	6%	9%	14%	1%	1%	30%
Mines and steel	1%	0%	0%	0%	0%	1%
Environment	1%	1%	1%	0%	0%	2%
Transportation	0%	0%	0%	0%	0%	0%
Power	2%	2%	3%	0%	0%	7%
Hospitality and leisure	1%	0%	0%	0%	0%	1%
Health	1%	2%	0%	0%	0%	2%
Other	2%	2%	3%	0%	0%	6%
Total	29%	25%	42%	1%	2%	100%

Appendix **12**.16: Does your organisation support entrepreneurial activities?

Does your organisation support entrepreneurial activities?				
Response	Yes	No	No Response	Total
Oil and gas	3%	1%	0%	3%
Financial service	6%	2%	0%	8%
Communication	2%	2%	0%	4%
Education	28%	3%	1%	32%
Agriculture	4%	1%	0%	4%
Water resources	19%	11%	0%	30%
Mines and steel	1%	0%	0%	1%
Environment	1%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	4%	3%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	0%	1%	2%
Other	4%	2%	0%	6%
Total	74%	24%	2%	100%

Appendix **12**.17: Support for job creation for people in host community?

Does your organisation support job creation for people in host community?				
Response	Yes	No	No response	Total
Oil and gas	3%	0%	0%	3%
Financial service	6%	2%	0%	8%
Communication	3%	1%	0%	4%
Education	29%	3%	1%	32%
Agriculture	4%	1%	0%	4%
Water resources	20%	10%	0%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	1%	0%	2%
Other	5%	2%	0%	6%
Total	80%	19%	1%	100%

Appendix **12.**18: Support for educational activities?

Does your organisation support educational activities?				
Response	Yes	No	No response	Total
Oil and gas	3%	0%	0%	3%
Financial service	7%	1%	0%	8%
Communication	4%	0%	0%	4%
Education	30%	1%	1%	32%
Agriculture	4%	1%	0%	4%
Water resources	24%	6%	0%	30%
Mines and steel	1%	0%	0%	1%
Environment	1%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	7%	0%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	0%	1%	2%
Other	6%	0%	0%	6%
Total	89%	10%	2%	100%

Appendix **12**.19: Support for healthcare programmes

Does your organisation support healthcare programmes?				
Response	Yes	No	No response	Total
Oil and gas	3%	0%	0%	3%
Financial service	6%	2%	0%	8%
Communication	4%	0%	0%	4%
Education	25%	6%	1%	32%
Agriculture	3%	2%	0%	4%
Water resources	23%	6%	1%	30%
Mines and steel	1%	0%	0%	1%
Environment	1%	2%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	0%	1%	2%
Other	6%	0%	0%	6%
Total	80%	18%	2%	100%

Appendix **12**.20: Support for sporting and cultural activities

Does your organisation support sporting and cultural activities?				
Response	Yes	No	No response	Total
Oil and gas	3%	1%	0%	3%
Financial service	7%	1%	0%	8%
Communication	4%	0%	0%	4%
Education	28%	3%	1%	32%
Agriculture	3%	2%	0%	4%
Water resources	21%	9%	1%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	7%	0%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	0%	1%	2%
Other	4%	2%	1%	6%
Total	80%	17%	3%	100%

Appendix **12**.21: Support activities to tackle poverty and other social vices in the community?

Does your organisation support activities to tackle poverty and other social vices in the community?				
Response	Yes	No	No response	Total
Oil and gas	3%	0%	0%	3%
Financial service	7%	1%	0%	8%
Communication	4%	0%	0%	4%
Education	27%	5%	1%	32%
Agriculture	4%	1%	0%	4%
Water resources	21%	9%	0%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	0%	1%	2%
Other	5%	0%	1%	6%
Total	82%	16%	3%	100%

Appendix **12**.22: CSR programmes implemented by your organisation have improved the host community?

To what extent can you say that the CSR programmes implemented by your organisation have improved the host community?							
Response	Excellent	Very Good	Good	Satisfactory	Poor	No response	Total
Oil and gas	0%	0%	2%	1%	1%	0%	3%
Financial service	3%	2%	2%	1%	1%	0%	8%
Communication	1%	0%	1%	1%	1%	1%	4%
Education	7%	7%	9%	3%	6%	1%	32%
Agriculture	1%	0%	3%	0%	1%	0%	4%
Water resources	6%	5%	9%	4%	5%	1%	30%
Mines and steel	1%	0%	0%	0%	0%	0%	1%
Environment	0%	1%	1%	1%	0%	0%	2%
Transportation	0%	0%	0%	0%	0%	0%	0%
Power	4%	1%	1%	1%	0%	0%	7%
Hospitality and leisure	0%	0%	0%	0%	0%	1%	1%
Health	1%	0%	0%	1%	0%	1%	2%
Other	2%	3%	1%	1%	1%	0%	6%
Total	25%	18%	27%	12%	15%	3%	100%

Appendix **12**.23: Equal Opportunity Policy

Does your organisation follow an equal opportunity policy?				
Response	Yes	No	No response	Total
Oil and gas	3%	1%	0%	3%
Financial service	7%	1%	0%	8%
Communication	3%	0%	1%	4%
Education	25%	7%	0%	32%
Agriculture	4%	1%	0%	4%
Water resources	24%	6%	1%	30%
Mines and steel	1%	0%	0%	1%
Environment	1%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	1%	0%	2%
Other	6%	0%	0%	6%
Total	81%	18%	2%	100%

Appendix **12**.24: Gender Neutrality

Is your organisation gender neutral?				
Response	Yes	No	No response	Total
Oil and gas	3%	1%	0%	3%
Financial service	7%	1%	0%	8%
Communication	3%	1%	0%	4%
Education	27%	5%	1%	32%
Agriculture	4%	1%	0%	4%
Water resources	26%	3%	1%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	0%	1%	2%
Other	6%	1%	0%	6%
Total	86%	12%	2%	100%

Appendix **12.**25: Pay Differences

Are there pay differences between people of different gender?				
Response	Yes	No	No response	Total
Oil and gas	1%	3%	0%	3%
Financial service	1%	7%	0%	8%
Communication	0%	4%	0%	4%
Education	5%	27%	0%	32%
Agriculture	2%	3%	0%	4%
Water resources	3%	27%	1%	30%
Mines and steel	0%	1%	0%	1%
Environment	0%	2%	0%	2%
Transportation	0%	0%	0%	0%
Power	2%	5%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	1%	1%	1%	2%
Other	1%	5%	0%	6%
Total	15%	83%	2%	100%

Appendix **12.**26: Career Advancement

Are employees from different ethnicities given the same opportunity for career advancement?				
Response	Yes	No	No response	Total
Oil and gas	2%	1%	0%	3%
Financial service	7%	1%	0%	8%
Communication	4%	0%	0%	4%
Education	29%	3%	0%	32%
Agriculture	4%	1%	0%	4%
Water resources	27%	2%	1%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	0%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	0%	1%	2%
Other	5%	1%	0%	6%
Total	89%	9%	2%	100%

Appendix **12**.27: Disabled People Given Equal Opportunity

Are people with disability given equal opportunity in terms of work and career advancement?				
Response	Yes	No	No response	Total
Oil and gas	2%	1%	0%	3%
Financial service	7%	1%	0%	8%
Communication	4%	0%	0%	4%
Education	29%	3%	0%	32%
Agriculture	4%	0%	0%	4%
Water resources	21%	9%	1%	30%
Mines and steel	1%	0%	0%	1%
Environment	1%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	1%	1%	1%	2%
Other	6%	0%	0%	6%
Total	82%	17%	2%	100%

Appendix **12**.28: Staff Training

Does your organisation offer any training?				
Response	Yes	N0	No response	Total
Oil and gas	3%	0%	0%	3%
Financial service	8%	0%	0%	8%
Communication	4%	0%	0%	4%
Education	29%	3%	1%	32%
Agriculture	4%	0%	0%	4%
Water resources	27%	2%	2%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	7%	0%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	0%	1%	2%
Other	6%	1%	0%	6%
Total	91%	5%	3%	100%

Appendix **12**.29: Frequency of Training and Development

How often do employees attend training and development?						
Response	Once in a year	Multiple times in a year	After one year	Other	No response	Total
Oil and gas	1%	3%	0%	0%	0%	3%
Financial service	1%	7%	0%	0%	0%	8%
Communication	1%	3%	1%	0%	0%	4%
Education	12%	13%	6%	1%	0%	32%
Agriculture	2%	2%	1%	0%	0%	4%
Water resources	7%	14%	3%	5%	1%	30%
Mines and steel	0%	1%	0%	0%	0%	1%
Environment	1%	1%	0%	0%	0%	2%
Transportation	0%	0%	0%	0%	0%	0%
Power	1%	5%	0%	1%	0%	7%
Hospitality and leisure	0%	0%	0%	0%	1%	1%
Health	1%	1%	0%	0%	1%	2%
Other	3%	2%	1%	0%	0%	6%
Total	29%	50%	11%	7%	2%	100%

Appendix **12.**30: Location of Training and Development

Where are most training and development programmes held?						
Response	Internal Training	External within the country	Outside the country	oth er	No respons e	Tot al
Oil and gas	1%	2%	1%	0%	0%	3%
Financial service	2%	4%	2%	0%	0%	8%
Communicati on	3%	1%	1%	0%	0%	4%
Education	20%	12%	0%	1%	0%	32 %
Agriculture	3%	1%	0%	0%	0%	4%
Water resources	13%	12%	1%	2%	1%	30 %
Mines and steel	0%	1%	0%	0%	0%	1%
Environment	1%	1%	0%	0%	0%	2%
Transportatio n	0%	0%	0%	0%	0%	0%
Power	5%	2%	0%	0%	0%	7%
Hospitality and leisure	0%	0%	0%	0%	1%	1%
Health	1%	1%	0%	0%	1%	2%
Other	2%	4%	0%	0%	1%	6%
Total	52%	39%	4%	3%	3%	100 %

Appendix **12.**31: Employee Health and Wellbeing Programme Rating

How do you rate the employee health and wellbeing programmes in your organisation?							
Response	Excellent	Very Good	Good	Satisfactory	Poor	No response	Total
Oil and gas	1%	0%	1%	1%	1%	0%	3%
Financial service	4%	1%	1%	2%	1%	1%	8%
Communication	1%	1%	2%	0%	1%	0%	4%
Education	4%	8%	10%	6%	3%	1%	32%
Agriculture	2%	0%	2%	1%	0%	0%	4%
Water resources	5%	7%	10%	6%	1%	1%	30%
Mines and steel	1%	0%	0%	0%	0%	0%	1%
Environment	0%	0%	1%	2%	0%	0%	2%
Transportation	0%	0%	0%	0%	0%	0%	0%
Power	3%	1%	2%	1%	0%	0%	7%
Hospitality and leisure	0%	0%	0%	0%	0%	1%	1%
Health	1%	0%	0%	1%	0%	1%	2%
Other	1%	3%	1%	1%	1%	0%	6%
Total	21%	21%	28%	19%	7%	4%	100%

Appendix **12.**32: Environmental Protection Commitment/Policy

Does your organisation have commitment/policy to protecting the environment?				
Response	Yes	No	No response	Total
Oil and gas	3%	0%	0%	3%
Financial service	6%	1%	1%	8%
Communication	3%	1%	0%	4%
Education	26%	6%	0%	32%
Agriculture	4%	1%	0%	4%
Water resources	25%	5%	0%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	0%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	1%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	1%	0%	2%
Other	6%	0%	0%	6%
Total	83%	16%	2%	100%

Appendix **12.**33: Management of Environmental Impact

Does your organisation manage its carbon emission/environmental impact				
Response	Yes	No	No response	Total
Oil and gas	3%	0%	0%	3%
Financial service	4%	3%	1%	8%
Communication	2%	2%	1%	4%
Education	20%	11%	1%	32%
Agriculture	3%	2%	0%	4%
Water resources	16%	14%	0%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	1%	0%	2%
Other	6%	1%	0%	6%
Total	64%	34%	2%	100%

Appendix **12.**34: Renewable Energy

Does your organisation use renewable sources of energy?			
Response	Yes	No	Total
Oil and gas	1	3	4
Financial service	3	8	11
Communication	1	4	5
Education	4	33	37
Agriculture	2	4	6
Water resources	5	38	43
Mines and steel	0	1	1
Environment	1	2	3
Transportation	0	0	0
Power	4	7	11
Hospitality and leisure	0	0	0
Health	0	1	1
Other	2	8	10
Total	23	109	132

Appendix **12.**35: Sources of the Renewable Energy Used

What are the sources of the renewable energy used?							
Industry/Business Focus	Solar	Extra Pay	Energy came from renewable	Hydro	Gas Plant	No response	Total
Oil and gas	0	0	1	0	1	0	2
Financial service	3	0	0	0	0	1	4
Communication	2	0	0	0	0	0	2
Education	19	0	2	2	0	0	23
Agriculture	2	0	0	0	0	0	2
Water resources	13	0	0	0	0	0	13
Mines and steel	0	0	0	0	0	0	0
Environment	1	0	0	0	0	0	1
Transportation	0	0	0	0	0	0	0
Power	2	0	0	0	0	0	2
Hospitality and leisure	0	0	0	0	0	1	1
Health	2	0	0	0	0	1	3
Other	2	0	0	0	0	0	2
Total	46	0	3	2	1	3	55

Appendix **12**.36: Commitment to Tackling Climate Change

Does your organisation have any commitment to tackling climate change?				
Response	Yes	No	No response	Total
Oil and gas	2%	1%	0%	3%
Financial service	3%	4%	1%	8%
Communication	2%	2%	0%	4%
Education	20%	11%	1%	32%
Agriculture	3%	1%	0%	4%
Water resources	12%	17%	1%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	4%	3%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	1%	0%	2%
Other	4%	3%	0%	6%
Total	53%	44%	3%	100%

Appendix **12**.37: Policies Encouraging Responsible Consumption and Production

Does your organisation have dedicated policies encouraging responsible consumption and production?				
Response	Yes	No	No response	Total
Oil and gas	3%	1%	0%	3%
Financial service	4%	4%	1%	8%
Communication	2%	2%	1%	4%
Education	22%	10%	0%	32%
Agriculture	4%	1%	0%	4%
Water resources	13%	16%	1%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	6%	1%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	1%	0%	2%
Other	4%	2%	0%	6%
Total	61%	36%	2%	100%

Appendix **12.**38: Operational Efficiency

How do you rate your organisation's operational efficiency?							
Response	Excellent	Very Good	Good	Satisfactory	Poor	No response	Total
Oil and gas	1%	0%	1%	1%	1%	0%	3%
Financial service	2%	3%	1%	1%	1%	1%	8%
Communication	1%	0%	2%	0%	1%	0%	4%
Education	4%	7%	14%	3%	3%	1%	32%
Agriculture	2%	0%	2%	1%	0%	0%	4%
Water resources	6%	9%	6%	5%	3%	1%	30%
Mines and steel	1%	0%	0%	0%	0%	0%	1%
Environment	0%	0%	1%	1%	0%	0%	2%
Transportation	0%	0%	0%	0%	0%	0%	0%
Power	3%	1%	2%	1%	0%	0%	7%
Hospitality and leisure	0%	0%	0%	0%	0%	1%	1%
Health	1%	0%	0%	1%	0%	1%	2%
Other	2%	3%	1%	1%	1%	0%	6%
Total	22%	21%	29%	15%	9%	4%	100%

Appendix **12.**39: Competitive Advantage

Does your organisation maintain good competitive advantage					
Response	Yes	No	Not Applicable	No Response	Total
Oil and gas	3%	0%	1%	0%	3%
Financial service	5%	0%	2%	1%	8%
Communication	3%	1%	0%	0%	4%
Education	21%	3%	8%	0%	32%
Agriculture	3%	0%	1%	0%	4%
Water resources	19%	3%	7%	1%	30%
Mines and steel	1%	0%	0%	0%	1%
Environment	1%	0%	1%	0%	2%
Transportation	0%	0%	0%	0%	0%
Power	5%	1%	1%	0%	7%
Hospitality and leisure	0%	0%	0%	1%	1%
Health	2%	0%	0%	1%	2%
Other	5%	1%	1%	0%	6%
Total	67%	9%	22%	2%	100%

Appendix **12.**40: Sustainable Revenue Generation

Does your organisation innovate sustainable means for generating revenue?				
Response	Yes	No	No response	Total
Oil and gas	3%	0%	0%	3%
Financial service	7%	1%	1%	8%
Communication	2%	2%	0%	4%
Education	24%	9%	0%	32%
Agriculture	4%	1%	0%	4%
Water resources	16%	13%	1%	30%
Mines and steel	1%	0%	0%	1%
Environment	2%	1%	0%	2%
Transportation	0%	0%	0%	0%
Power	7%	0%	0%	7%
Hospitality and leisure	0%	0%	1%	1%
Health	2%	0%	1%	2%
Other	6%	0%	0%	6%
Total	73%	25%	3%	100%