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**CHALLENGES OF IMPLEMENTING CORPORATE SOCIAL
RESPONSIBILITY: CASE OF THE NIGERIAN NATIONAL
PETROLEUM CORPORATION (NNPC)**

Master's thesis

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I hereby declare that I have compiled the thesis independently and all works, important standpoints and data by other authors have been properly referenced and the same paper has not previously been presented for grading.

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ABSTRACT

The restlessness of the oil regions in Nigeria and the persistent demand for increased CSR participation from companies that operate in these areas have made headlines in recent times. Oil companies in these areas claim to be carrying out CSR and have plans to execute more projects, but the host communities are at variance with these claims.

CSR seeks to build mutual trust by resolving overlapping and divergent stakeholder interests (Bansal & DesJardine, 2014). Blowfield (2005) expresses that companies are starting to see the importance of making CSR practices a key part of their plans even though they must overcome some obstacles.

This thesis aims to reveal the challenges companies face during the implementation of CSR and define the strategies employed to overcome the challenges to achieving business growth. A single case study approach was used to write this research paper. The NNPC, a state-owned oil company in Nigeria, was selected to achieve the aim of the paper. A qualitative research method was employed to accomplish the objective of this research. Interviews were used to gather primary data, while secondary data were from scientific journals, articles, documents, textbooks, and the NNPC website. A within-case study analysis is used to assess the findings from the interview.

The findings of the study show that the biggest challenge faced by the NNPC during the implementation of its CSR projects is the high cost involved. To address this challenge, the NNPC partners with other companies and creates an emergency fund account for the extra cost of a project. Foreign security has been employed to tackle insecurity problems that disrupt CSR projects. The NNPC seeks to achieve transparency by frequently updating all its stakeholders about its CSR through various methods and platforms.

Keywords: Corporate social responsibility, Triple Bottom Line (TBL), Sustainable business growth, Stakeholders theory, Oil companies

INTRODUCTION

This paper covers the incorporation of CSR ideas into company processes and strategies employed to overcome whatever obstacles faced during this process effectively. Jonker and De Witte (2006) explain that CSR has become an important tool for companies who want society to see that the company has their best interest in mind. They further expressed that CSR practices have arisen and turned out to be vivaciously thought of by organizations, and these organizations have to make extraordinary changes to their operational practices.

Business sustainability focuses on how companies employ strategies that will be beneficial to them now in their endeavors and benefit future generations without reducing their ability to use available resources to achieve their goals (Aseghehey, 2018). Business sustainability is expecting the current social and environmental actions of the current players in the business world to improve, creating chances for future users to benefit (Hart & Milstein, 2003). Elkington (1997) first coined the three sustainability principles of the environmental, social, and economic aspects. Bansal and DesJardine (2014) explain that companies seek to create common value among stakeholders through CSR.

This thesis examines the challenges faced during the implementation of CSR in the Nigerian National Petroleum Corporation (NNPC) and how it affects sustainable growth. NNPC is a state oil company that carries out exploration, refining, products transportation, and marketing activities. The motive of choosing NNPC as a case study is not only the company's rapid growth, which is expected to continue expanding with concern over, the social responsibility demonstrated, but also my personal experience from working in their corporate service department. The author chose this topic for a number of reasons: first, due to his professional interest and work experience in the Oil industry in Nigeria, having witnessed some unfinished projects, the size of the company, and the lack of research in this area that focuses explicitly on the real challenges companies face when implementing their CRS initiatives in Nigeria. There is quite a number of studies on CSR, its uses and, its benefits as researchers tend to evaluate the impact of implementing CSR, few studies focus on the CSR

implementation in Nigeria, and the topic of challenges companies face during CSR implementation in Nigeria is comparatively young, creating a gap in the literature.

Many companies are committed to carrying out CSR even though they face some problems (Hori et al., 2011). The main problem is finding how to get the better of the obstacles faced by companies during the implementation of CSR using various resources. The problem can be explored deeper by using the stakeholders' theory. Freeman (1984) explains that the stakeholders are groups that are affected by or affect the actions of the company.

This thesis aims to reveal the challenges faced by the Nigerian National Petroleum Corporation (NNPC) during the implementation of its CSR initiatives and ways to overcome such obstacles in a bid to be socially responsible. To understand the main problems faced in implementing CSR that can be encountered while carrying out CSR by companies and the strategies employed to overcome these challenges, the author has set up the following tasks: review theoretical overviews and previous studies, prepare and carry out interviews with three participants in different departments of the company, analyze interview, and collect information from the company website, published journals, and books. Information from the interview will be analyzed using a within-case study analysis. The data will be assessed in three stages: reduction of data, displaying of data arriving at a conclusion to understand the challenges faced while implementing CSR, which will give a deeper understanding of the study.

Companies need to be transparent in all their dealings in CSR; this has become key for them to achieve sustainability in a business (Aseghehey, 2018). He further pointed out that organizations meet with various obstacles when implementing CSR. The author has chosen a single case study on the Nigerian Petroleum Corporation. The study will examine the company to get a clearer view of the problems the company has to overcome, the strategies employed towards overcoming such challenges so that other oil companies in Nigeria could learn and use similar systems.

The research questions are as follows:

Q1. What are the challenges companies face when implementing CSR?

Q2. What steps are employed to tackle issues faced during CSR implementation to benefit from CSR and attain sustainable business growth?

This thesis comprises two chapters. The author provides the theoretical framework and literature in the first chapter. Definitions of CSR and business sustainability development are provided to help understand them for the study. The first chapter provides the theoretical materials and prior knowledge required for studying the following chapters. The research design, data collection techniques, the empirical study of NNPC, the challenges they face when they are implementing their CSR initiatives, and the strategies employed to overcome the challenges are presented in the second chapter. The interview participants' responses contributed to answering the formulated research questions. The answers gotten from the participants are explained thoroughly in chapter two.

By the end of this paper, a reader will have explicit knowledge of the challenges faced by the Nigerian National Petroleum Corporation and how these challenges are tackled. The study results will be of interest predominantly in the context of Nigerian Oil companies, but also for the companies in other parts of the world and researchers who want to carry out similar research.

1. OVERVIEW OF CORPORATE SOCIAL RESPONSIBILITY

This chapter helped in making both the research and interview questions. It gives an overview of CSR as well as the benefits and challenges of implementing CSR while focusing on the Nigerian National Petroleum Corporation (NNPC). History of Corporate Social Responsibility, Stakeholders' theories, sustainable business growth, and CSR in NNPC Nigeria, as well as the benefits and challenges of implementing CSR, are some of the sub-topics in the framework of the chapter.

1.1. Overview and history of Corporate Social Responsibility

So much research points out that CSR was not clearly defined in the early days and without having a universally accepted definition, which means that the way CSR is used or applied by companies will be different (Turker, 2009).

Blowfield (2005) defined CSR as a concept that shows the duties of the company to its stakeholders, the environment, and society in general. Crane et al. (2008) said CSR is broadly described as the responsibilities the business owes to the community. He described CSR to be a paradigm that is getting clearer due to the amount of empirical and theoretical work on the topic. Schwartz and Carroll (2003) explained that CSR is made up of four components, namely, legal, economic, ethical obligations, and philanthropic components. They emphasize that many people understand CSR to mean making the highest possible profit and giving back to the community in equal proportion. Byers et al. (2012) express CSR to convey the actions carried out by companies to satisfy economic, social, legal, and philanthropic aspects of the business to boost relationships with the stakeholders. There has been a lot of research on CSR, is there is the best way to go about it to achieve set aside goals? Engaging in CSR by companies could make organizations be at crossroads with their goals, their normal operations, and CSR initiatives (Campbell, 2007).

CSR could be called corporate responsibility (CR), social responsibility, sustainability development, corporate accountability, environmental social and governance (ESG), creating shared value (CSV), and many others call it citizenship. Lanin (2020) explains that the interpretation may have some differences, but they are all very similar to each other because they show actions carried out by companies to boost their business by using factors that are social, environmental, and governance. Over the years, various researchers have tried to formulate a yardstick for measuring CSR. They began to use some theories such as; the stakeholder's theory, corporate citizenship, economic theory, and business ethics as measuring tools (Byers et al., 2012). The growth of CSR and the quality of output by a company always go side by side as companies will always seek to produce quality products (Waddock & Bodwell, 2004).

Can CSR initiatives have effects on society and stakeholders? The goals of the organization can be achieved when CSR activities are appropriately implemented (Hopkins, 2012). CSR is predicted to soon be just as important as the quality of products and services organizations offer (Hazlett et al., 2007). Therefore, there is a need for the proper implementation of CSR initiatives. The benefits from CSR initiatives of organizations could be made to be long-term or short-term to build sustainable growth (Aseghehey, 2018). He further stated that environmental sustainability, business sustainability, and social sustainability are all concepts that companies should master.

In the 50s, many businesses started changing their attitudes towards the idea of CSR, but it was a time that most of the actions performed by companies were philanthropic activities (Carroll, 2008). Lanin (2020) said that Howard Bowen first properly defined social responsibility and was a pioneer of CSR. Large corporations in the 1950s put great effort into making their operations have a significant influence on the community. It became evident that companies should adjust their decision-making to consider the impact they have on society (Bowen, 1953). Lanin (2020) explains that it is easy to understand Bowen's definition in the modern era of business, but back in the 1950s, this explanation was not very clear as businesses were built to focus solely on profit-making. He expresses that many works of literature on CSR were written in the 1950s, but it cannot be said that there was substantial growth of CSR at that time.

Clarence Walton (1963) defined CSR as the benefits of the interaction between organizations and society and made it clear that these interactions must be put into considerations when developing the strategies of the business. Lanin (2020) explains that this was a step towards a more precise

understanding by the business world that CSR doesn't mean charity. Davis (1960) emphasized that the obligations of businessmen to society are very important as there has been evidence that companies who engage in CSR benefit economically from this engagement.

Carroll (2016) called the 1970s an era of "managing corporate social responsibility." Friedman believed the corporations should take care of themselves and pursue their goals while the government and non-profit organizations should be tasked with dealing with the problems the society faces as they collect taxes and donations, respectively. The shareholders' theory that Milton Friedman postulated became very popular in the 1970s; his theory suggests that businesses have only one social responsibility and this is to use the resources available to them to generate profits for the owners (Friedman, 1970).

The 1980s is called the decade of profit making by some authors as many businessmen claimed that greed means profit for businesses to achieve their goals and grow (Lanin, 2020). He explains that a lot of events took place during this period that made authors focus their research on the ethics and responsibilities of organizations as regards society. Freeman (1984) defined the stakeholder's theory to mean that businesses are responsible to all affected by their activities and not just the shareholders.

In the 90s, Carroll came up with four sections of CSR, which led him to develop the CSR pyramid. Carroll (1991) explains the pyramid shows what is expected of the company. He suggests that the concept of corporate citizenship proposes that organizations should put the interest of the society at the top of their plans and should treat these interests as they will handle their own interest. The 1990s was the time that international companies started to gain more prominence; companies considered ethical values, the interest of the community, the right of the people, and the environment (Lanin, 2020). Carroll (1991) continued to emphasize that companies should be model citizens all through the 90s.



Figure 1. Pyramid of CSR.
Source: Carroll, 2016

Lanin (2020) expresses that there has been a lot of empirical research on CSR from the 2000s to today, and the public has a steady growing interest in the way companies practice CSR. He expresses that topics like climate change and human rights are frequently talked about by the mass media and the international community.

The added pressure can influence businesses to carry out CSR, as stakeholders need businesses to be open about their affairs by disclosing information about their performance in society (Lanin, 2020). The author feels that understanding the stakeholders will be important to know how they can exert this influence on companies.

1.2. Stakeholders Theory

The stakeholders' theory is important for the study as companies face various challenges while implementing their CSR programs (Naik & Chetty, 2020); stakeholders are very integral to the success of CSR initiatives carried out by companies. Naik and Chetty (2020), explains that the stakeholders'

theory place emphasis on the interrelationship between stakeholders and companies and this relationship influence how successful CSR initiatives will be.

The stakeholder theory is one of the most commonly used approaches when it comes to conceptualizing CSR in the last decade (Brunk, 2010; Turker, 2009). This theory proposes categorizing CSR perception by the players with the most influence, that is, the stakeholders of the business (Freeman, 1984; Turker, 2009). Freeman (1984) classified everyone whose involvement is essential for the survival of the business and all individuals who are influenced by the activities of the organization as stakeholders. The stakeholders and the demand to satisfy them were seen as negative as it could come in the way of company objectives, but this notion improved, showing stakeholders to be very important in developing, improving and, getting the company to succeed (Freeman, 1984). Aseghehey (2018) explains that the communication between stakeholders helps the company to understand and learn from various aspects and factors that interact with the company. Organizations should put the expectations and needs of the stakeholders at the fore of their objectives (Price & Sun, 2017).

The economic theory is another theory that conceptualizes CSR. Lee (2018) explains that the main view of the economic theory is that making a profit is the main objective of businesses. Viewing CSR from an economic standpoint, there is inconclusive empirical evidence that carrying out CSR activities can give firms a competitive advantage, reduce risks, and enhance reputation (Salazar & Husted, 2008).

The stakeholder theory argues from an instrumentalist point that for companies to gain more value, there should be proper management of stakeholders relationship specifically for the firm (Margolis & Walsh, 2003). Parmar et al. (2010) explained that CSR worsen the problems that arise from ethics and capitalism when it is included in the financial devotion and duties of a company. Companies seem to use the stakeholder approach in carrying out their CSR operations, suggesting that the companies put their relationship with the stakeholders first and are very interested in what the stakeholders think about the business (Azman & Mustapha, 2018). Mitchell et al. (1997) introduced a model of stakeholder salience with authority, control, and urgency dimensions designed to assess "definitive stakeholders in ranking, all the way down to dormant" stakeholders.

However, businesses can face some challenges when carrying out their plans for CSR as they seek to benefit from this practice. Challenges in management arise when making decisions on how

stakeholder relationships can be managed for the firm and the society to attain maximum benefit (Aseghehey, 2018).

1.3. Benefits and Challenges of Implementing CSR

In Nigeria, there has been a lot of pressure on the oil companies to develop their immediate area of operation to make; these areas contribute to 80 percent of their earnings (Smallman et al., 2007). They emphasize that these communities expect the companies to carry out CSR initiatives in the community. The companies are aware of the requests and interests of the community they operate in (Koolwal & Khandelwal, 2019). They emphasize that companies face challenges while carrying out their CSR practices, such as inadequate support from the government, the huge cost of implementation, and steady competitive tension.

Aseghehey (2018) notes that many authors have dedicated more to the benefits of implementing CSR than to the issues of the challenges faced by companies during the implementation of CSR practices in both small and large companies. Barriers most commonly pointed out include differences with the local community, lack of support from the government, not enough awareness of the company's CSR practices, and inadequate support (Melubo et al., 2017). A combination of the failure of the state in its social provisioning position and the security challenge raised by the activities of armed youth groups fighting for a higher share of the revenue gotten from producing oil in their area has forced companies operating in the region to embrace CSR as both a business tool and a growth tool (Aaron, 2012).

Azman and Mustapha (2018) conducted a report on CSR in Malaysia to gain more insight into the difficulties faced by manufacturing companies when carrying out CSR operations. Questionnaires were distributed to companies registered with the Federation of Malaysian Producers. The result of this study showed that the selected companies seem to use the stakeholder approach in carrying out their CSR operations, suggesting that the companies put their relationship with the stakeholders first and are very interested in what the stakeholders think about the business. The high cost of carrying out these operations, however, is a great challenge for businesses. The authors concluded that CSR activities give organizations positive attributes that improve their image. The limited size of the sample used is a drawback of the research; it was insufficient for comprehensive subgroup analysis.

Spence (2011) argued that oil companies' CSR ventures are not only about culture and the political scene but that they are so much more complex. Oil and gas companies often rely on poor and corrupt governments to carry out their business operations because they need their legal licenses. He further stressed the need for the government to provide support to the companies for them to cope with some social responsibilities borne by such companies as some government regulations may stiffen the implementation of some CSR practices. He concluded that if companies keep carrying out their CSR activities at the current rate, the constant refining and exploration of crude oil will be at the expense of the social and ecological environment.

Kim and Reber (2008) conducted a study to find out the role of PR in companies in their CSR activities by concentrating on the employees tasked with carrying out CSR activities and their ability to implement strategic plans to get good results from CSR activities. Questionnaires were used to get information from 313 members of the Public Relations Society of America; the results showed that public relations practitioners feel their management positions are very critical, and one has to be philanthropic and value-driven to succeed in this role. The response gotten from the interviews showed that though the practitioners have good knowledge of CSR policies and practices, they face the challenge of not having enough influence within the company to implement CSR activities the right way.

Jenkins (2006) pointed out that the improved image and reputation, larger and more prominent profile, increased business, increasing economic position, improved efficiency and cost-saving, increased attractiveness to potential recruits, improved company culture, etc., are some of the benefits for carrying out CSR. Książak (2016) concluded that the benefits that companies get from CSR include: "Employee motivation, making a profit, avoiding legal actions, risk mitigation, improved quality, attracting investors and cost reduction". Hodinková (2016) carried out research to know the benefits of CSR to small and medium-sized companies. The authors consider CSR as an important aspect of a company's strategic behavior as its aim to achieve and maintain increasing economic gains while trying to have a good influence in the business world.

This thesis will explore the challenges faced during the implementation of CSR initiatives by the NNPC, the company might already have plans in place, but during implementation, a lot can go wrong. The Author wants to find out how the company's decisions today can affect the future generations who have to use resources to achieve their own goals.

1.4. Sustainable Business Growth

Sustainable business growth refers to the belief of a company to improve and preserve the environment in which they operate (Shrivastava & Hart, 1992). Business sustainability is expecting the current social and environmental actions of the current players in the business world to improve and creating chances for future users to exploit (Hart & Milstein, 2003). Elkington (1997) emphasizes that for a society to be sustainable, there is a need to control the way it uses renewable resources, non-renewable resources, and the rate it emits pollution. Santos and Filho (2005) pointed to the need for businesses to align their actions to be compatible with the needs of their surroundings. Developing business sustainability involves making the society more convenient, driving it to a place of wealth, and ensuring that the future generations do not suffer as a result of the actions of the current generations (Thomas & Kai, 2002).

In this work, it is important to relate the idea of the Triple Bottom Line with CSR activities of the company in line with achieving sustainable growth (see Figure 2 below). Aseghehey (2018) emphasizes that some academics equate sustainable business growth with the triple bottom line concept. Henriques (2013) Said TBL is a unique term that should be properly understood. Aseghehey (2018) suggests that for businesses to achieve sustainable growth, the triple bottom line, which comprises the economy, community, and environment, is key to the company.

The economic aspect of TBL looks at how a company carries out its activities and how they influence the economy in which they operate (Elkington, 1997). This aspect of the TBL emphasizes linking growth of both the economy and the business, showing the economic value the business provides in view of future opportunities (Alhaddi, 2015). The second line of TBL is the social aspect which explains how the business should not be found wanting in its dealings with society and the employees (Elkington, 1997). Alhaddi (2015) explains that abandoning social responsibility can affect how the business performs in a particular community even though it should be in the company's moral structure to be good to society. The final line, which is the environment looks at the use of energy resources, controlling the emission of greenhouse gas, and much more (Goel, 2010).



Figure 2. Triple Bottom Line showing sustainable principles.
Source: Schwartz and Carroll (2003)

Ashby et al. (2012) tried to find the relationship between sustainability and supply chain management. Saarinen (2006) researched practices of sustainability in tourism. Schianetz et al. (2007) explored ways that can be used to assess the sustainability of businesses. Wilding et al. (2012) explored the evidence connecting sustainability in business and those who supply the company with materials. All this literature shows that sustainability in business can be seen and understood from many different angles. To achieve business sustainability, companies have to consider their actions and see how the current situation of the Covid-19 pandemic will disrupt their plans and come up with ways to cope with the pandemic.

1.5. Influence of Covid-19 on the Implementation of CSR by Companies

A lot of people would say the COVID-19 pandemic has created so many economic problems; it is almost nothing like was ever seen before (OECD, 2020). It is safe to say that COVID-19 generated a lot of challenges for small and large companies worldwide. As the situation with Covid-19 continues, businesses still need to operate and carry out their activities, albeit in a different manner, to accommodate the current situation.

Some would say Covid-19 continues to pose threats to companies with regard to their CSR practices. He and Harris (2020) pointed out that in the UK, the Competition and Market Authority (CMA) have established a section that will check companies who are trying to make excess profit from the pandemic. The CMA tried to curb the making of excess profit by companies who try to exploit the current situation by tackling them when they make false or misleading claims about products (Butler, 2020). He explains that some argue that the financial strains resulting from the pandemic can make companies create strategies that will help them recover from their losses immediately while ignoring plans for CSR. His assessment is that the pandemic threatened to put many companies out of business. Understanding how companies can be more socially responsible during the peak of the pandemic when survival is threatened and resources restricted is important in this study.

He and Harris (2020) suggest that companies whose brands are huge and are favored by the customers could build an even stronger reputation by showing their efforts and attempts towards combating the impact of the virus. Customers will be much more impressed and encouraged by their favored brands if they see the initiatives carried out by them (Booth, 2020). The relationship that has been formed between customers and companies during the COVID-19 pandemic can be more lasting and meaningful than during the times before COVID-19 (He & Harris, 2020). They explain that companies have the opportunity to carry out more CSR initiatives as the current situation creates more ideas for companies to have an adequate impact on society.

They went further to explain that there have been observations that during this crisis, many businesses have assisted in fighting the virus in their own way, which shows encouragement for CSR practices in times of need and good ethical practice in business. BBC (2020) notes that telecommunications giant Vodafone has made changes to its charges to reduce expenses for customers during the pandemic. There have been donations of foodstuffs to charitable organizations and making sure that grocery shops give the health workers extra time to shop for their basic needs (Lindsay, 2020). Jones (2020) notes that a popular UK tea brand has partnered with organizations involved in charity to aid with the problem of loneliness that older people might face due to social isolation by training volunteers to check on the older people during the lockdown.

Koli and Mehta (2020) carried out a study on CSR practices during Covid-19 in India. They found out that CSR is now seen as a useful technique used by businesses, which arises from the pressure of stakeholders and the performances of the company. They realized the focus has changed from the pre-

defined expected CSR system to implementing plans directed at combating and reducing the effects of the pandemic.

Although the impact COVID-19 is having on companies seems evident, how companies will cope with the impact of the pandemic on their CSR initiatives will be closely watched in the long run (Lindsay, 2020). There is an urgent need for know-how companies have adjusted their CSR plans to accommodate the impact of COVID-19. The contribution of companies to relieving the impact of COVID-19 is having on society is for everybody to estimate; they did not plan for Covid-19 as it took everyone by surprise. There is a need to understand how the pandemic is affecting the plans for companies' CSR, especially in Nigeria, and the measures that companies in the Oil and Gas industry in the country take to cope with the ongoing pandemic needs to be brought to light.

1.6. Corporate Social Responsibilities in Nigerian Oil and Gas Industry

The Niger Delta community of Nigeria is known for its abundance of crude oil, and there are a lot of oil companies in this region. NNPC carries out most of its refining operations in this area. In their work, Smallman et al. (2007) note that Hummels carried out a study on Shell and the Ogoni in Nigeria, which revealed that there is continued agitation for the oil Shell to provide more support for the Ogoni community. In addition, the community has changed its method of demand by using violence and force. They note that violent acts have resulted in damage in properties and casualties on the sides of both the community and the oil company. And sometimes, it has made the companies stop their operations in some locations and completely abandon their projects. Hummels noted that oil companies try to appease the communities in which they operate whenever they raise concerns. They usually wait for them to be contacted before they spring into action. Nasi et al. (1997) suggest that companies consider what the influential stakeholders say. Recently, companies have created a more thoughtful and proactive way to assist the community (Smallman et al., 2007). They found out that some companies in Nigeria have departments tasked with understanding the needs of their immediate environment.

Mohamed Kirat (2015) carried out research to find out if CSR is well defined and to find out what manner the implementation of CSR practices is carried out in Qatar. The study only focused on indigenous Qatari oil and gas companies and excluded all foreign oil companies. He used in-depth

interviews with four managers in the CSR department and twenty practitioners in the Qatari oil and gas companies. He concluded that the level of awareness of CSR in Qatar supersedes the level of practice in the country due to the companies only focusing on the media attention and trying to please the government rather than focusing on the implementation of the needed CSR in their area of operation.

Alabi and Ntukepo (2012) researched the precarious nature of the oil-rich areas of the southern part of Nigeria and how it influences the economy of the country, which has raised many discussions on the CSR carried out by the oil companies. The increased stress in the location of operations by these oil companies has continued even as they try to control the effects of their actions. While the oil companies claim that they are carrying out social responsibilities in the Delta region, the immediate society is at odds with them. The study examined the CSR practices of Chevron oil companies located in the Niger Delta region of Nigeria. The result demonstrated that regardless of the CSR efforts of Chevron, the residents are under the impression that the efforts are insufficient. The authors recommended that an audit should be carried out to check the implementation of CSR activities carried out by Chevron in the region. Koolwal and Khandelwal (2019) concluded that the CSR activities by multinational oil companies in India would not be able to deal with the main social and environmental issues in the society if the strategies used to implement their initiatives and governance are not addressed.

Companies face challenges in implementing their plans for the community in which they operate; many studies have shown that a lot of companies do not properly cope with the challenges and, as such, are seen as a failure when it comes to their social responsibilities (Naik & Chetty, 2020). The Author is of the opinion that if these challenges faced by the companies in Nigeria can be properly researched, it will go a long way to help companies overcome obstacles that could make their CSR initiatives fail.

2. RESEARCH DESIGN AND METHODS

The research design used in this work will be presented in this chapter. The methods employed to help reach the aim of the study, ways of collecting data, and its analysis will be seen in this chapter.

2.1. Research Design and Data Collection

In this study, the interpretivism approach, which will serve an exploratory and inductive research purpose, was used to provide detailed explanations of the company's CSR practices. Interpretivism examines social behaviors and reality, which cannot always be clear (Slevitch, 2011). In the inductive approach, the findings of a researcher are applied and compared to existing theories and literature to draw reasonable conclusions (Bryman et al., 2007). They explained that inductive reasoning compares the theoretical aspects of the topic to findings from the field work.

A qualitative research method was used to reach the aim of the study. Hoepfl (1997) explains that qualitative research seeks to fully understand and give an explanation to a situation. Dharasimi and Scott (2009) note that the qualitative approach provides a detailed view of a particular situation such as society, politics, and culture. The use of qualitative approach was a good choice as it helps to answer both research questions as the study aims to gain more understanding of the challenges companies face during the implementation of CSR and how they tackle such challenges requiring a researcher to get to know more about the company's business activities through interviews instead of using a quantitative approach.

This research is carried out through a single case of the Nigerian National Petroleum Corporation (NNPC) in Nigeria. Many researchers have explained that a case study allows the situation to be seen from the point of view of those directly involved in the situation. A case study is used by many researchers whose qualitative research is of interest to them (Baskarada, 2014). The case study approach, as defined by Gerring (2007), is studying a single section of a broad phenomenon to get a clearer understanding of the wider aspect of the issue under study. The author chose a single case

study to investigate the NNPC to discover some issues faced by companies in Nigeria when carrying out their CSR practices and how they overcome these issues.

For this thesis, primary and secondary data were employed as the sources of data. The primary and secondary sources used include interviews, published documents of the company, company website, textbooks, and scientific journals. The secondary sources helped to create questions asked to the participants and shape the theoretical framework of the study. Semi-structured interviews with managers from departments who contribute directly to the CSR of the company were used by the author to gain primary data. Bryman et al. (2007) suggested that semi-structured interviews are useful when aiming to get specific insights into a case study—further stating that semi-structured interview gives the participants the opportunity to reply freely. Research has shown that the open-ended questioning technique gives the participants the chance to express themselves. The author used this questioning technique to interview the participants, and this helped give directions towards the formulated research questions. The interviews were conducted with three managers of NNPC in three different departments (Finance department, Upstream& downstream department, and Corporate service department) who are directly involved in CSR initiatives. The interview was carried on via telephone call to the employees at their chosen time. The interview lasted between 35 to 50 minutes and was conducted individually at different times of their choosing. Semi-structured interview questions were designed and used to achieve the aim of the paper and to provide answers for the two research questions formulated. All participants have the same questions to answer. Ethical guidelines were explained to the participants to avoid ethical issues. The participants agreed for the interviews to be recorded; they also requested to stay anonymous; they are referred to as Operating officer 1, Operating officer 2, Operating officer 3, Operating Officer 4 and Operating officer 5. The author maintained openmindedness during all interviews.

Tabel 1. Summary of Interview

Summary of Interview						
No.	Date of Interview	Name of Interviewer	Position of Interviewer	Time of Interview		
				Start	End	Minutes
1		Operating officer 2	Financial Officer(Finance Department)	8:21	8:57	36
2		Operating officer 1	Operating Officer(Corporate Service Department)	10:50	11:40	50
3		Operating officer 3	Operating officer (Upstream & downstream Department)	12:00	12:30	30
4		Operating officer 4	Onfield Officer	9:00	9:30	30

Source: Ikhana (2021), author's calculations

Qualitative research can be analyzed using various techniques. The thesis focused on one case; a within-case study analysis was performed, which will make it possible to compare reality to theory. This will provide an in-depth study of a single case as an unattached entity with the aim of providing an in-depth description and understanding of the situation under study (Yin, 2003). Yin explains that within-case analysis can produce a narrative summary, visual representation, historical timeline, sequence analysis, an overview of the case's core characteristics, a matrix, or countless other ways to illustrate the nature of an individual case. The researcher made sense of each participants' response, highlighted and brought out important points. The author likened situations in the case to theories and past literature. Miles and Huberman (1994) suggested the following flow in data analysis: "reducing data, displaying data, verifying and drawing a conclusion." Reducing data is made through sorting, compiling, and drawing conclusions (Miles & Huberman, 1994). To answer the research questions, the researcher used information received from the interview while adding to various online sources and literature to explain the phenomenon. Displaying data is a way for the author to display and organize the reduced data to be able to draw conclusions. The primary and secondary data are linked with literature to aid in analysis and explanation. Conclusion drawing and verification refers to the meaning of what the researcher interprets from the data (Miles & Huberman, 1994). During the conclusion and verifications of data analysis, the author checked for regularities and similar patterns with a theoretical framework to get a good conclusion.

2.2. Data Analysis and Main Findings

This chapter and subsequent chapters that follow present the findings of the study. The responses from the interview are elaborated in detail. This chapter also discussed how the company carries out its investment decisions and how it engages stakeholders. Furthermore, the challenges faced during the implementation process and the benefits the NNPC realize from proper implementation of CSR are explained in detail. The strategies employed by the NNPC to overcome those issues faced and the challenges faced due to the pandemic are also explained in this chapter.

2.2.1 NNPC CSR Practice

The Nigerian National Petroleum Corporation (NNPC) was formed in April 1977. It is owned by the State. Since the NNPC values being socially responsible, the best global practice is used by the company as a guide. The Corporation engages in all activities guided by environmental, social, environmental, and safety standards obtained in the Oil and Gas industry.

As, Operating officer 1, who is an operating officer in the Corporate service department at the NNPC, explained in the interview, *“The NNPC as a socially responsible organization, achieves its corporate social responsibility goals in accordance with international best practices. As a result, the company works responsibly and ethically with all the stakeholders, driven by social, financial, and safety principles achieved in the Oil & Gas industry. The most critical aspect of our corporate social responsibility goals is to improve the general well-being of our stakeholders and members of the host communities by implementing long-term initiatives and services in all areas of life, including sponsoring sporting events, education, empowering the society economically, charitable donations and scholarships”*. The social, financial, and safety principles that are in place in the Oil & Gas industry are followed by the company in order to achieve their planned social responsibilities. The social aspect has to do with the community and their influence in it, the financial aspect deals with the knowledge and growth at their places of operations, and the safety principles are concerned with the environment. With the social responsibility, economic growth, and safety of the environment all covered, this shows that the company has incorporated the three parts of sustainable development in its strategic plans. The documents that guide the Oil & Gas industry in Nigeria are closely followed by the company when carrying out its everyday operations, and these guidelines are necessary to attain business growth. Operating officer 2 explained that *“We at NNPC will love to be known first and foremost for the positive impacts of our CSR projects because the stakeholders are our priority”*.

There is a long-term plan to keep the environment clean by treating polluted water and also keeping the community clean by carrying out sanitation monthly. There are different agreements with the locals in the community concerning this initiative, as they are affected differently by the operations of the company in their area. Operating officer 1 added that *“We started operation clean water because Oil spillage and gas leaks have put the locals in serious discomfort, we decided to start treating some waterways monthly and because of the progress of the scheme, the water treatment became a quarterly process. We carry out monthly environmental sanitation, we clean the environment and try to keep*

the environment clean, we involve the locals in the cleaning process, and this is a way of creating some job opportunities for these communities''.

According to this plan, the problems that the community face because of oil spillage will be completely tackled in the near future, which will mean that fishermen will be back full-time to their jobs as they currently are not working as usual because of the condition of the water. The fishermen suffer greatly as their only source of livelihood is severely affected; this pain has been somewhat reduced by the monthly stipends they receive from the NNPC. This is a good initiative because if the people are left to suffer and lose their jobs because of the impact of oil spillages in their community, there is always a chance that there will be a serious reaction from the community against the company. The condition of the rivers and streams has improved significantly as the company no longer carries out a monthly water treatment but a quarterly treatment, and this can be attributed to an improvement in the condition of the water. The NNPC moves to improve the general well-being of the community by keeping the environment clean, as this will help to increase productivity in such areas and also improve safety. By involving the locals in the cleaning scheme, the company creates job opportunities for the inhabitants, which helps economically.

In addition, the NNPC, in partnership with other oil companies, offers scholarship awards specifically to students who come from areas that they operate, and there is also a national scholarship for the whole country, which includes universities and post-graduate levels within and outside Nigeria. The company has invested hugely in the education sector, which has led to the development of manpower in the country. This means that the labor market in the country has access to the quality human resource through some of the initiatives gotten from the NNPC, as it helps with capacity building. Operating officer 1 pointed out that *“the NNPC carries out initiatives that include providing computers and laboratory equipment, provision of books, construction of science libraries and laboratories and, constructions and finishing of model schools. These programs have had positive impacts in the country, and the projects are carried out by the NNPC together with its partners in the six Geo-Political zones of the country to help students have a better future”*. This effort to facilitate and encourage education will help improve the quality of human resources in the country. Operating officer two further added that *“our scholarship scheme helps cover the fees of awarded students for a period of four years and sometimes six years depending on the duration of their chosen courses. We see this as an investment in the future of the children”*.

Being socially responsible is in the business ethics of the company; this has always been a priority during the planning stages. From the inception of a CSR project, there are visions of seeing it through to the end; it is very paramount that a company completes its projects once it starts them. This is important because projects that get abandoned are seen as a failure, and they will lead to a lot of scrutiny and waste of funds from companies. Operating officer 3 explained that *“Whatever we do in this aspect is closely watched and scrutinized by the public. From the early days of this company till today, it has always been in our business ethics to carry out our Corporate Social Responsibility. NNPC strives to accomplish all our plans; from improving our sales and drilling capacity, we always try to complete every CSR project in time because it is a priority for us. NNPC makes sure that we create a plan for our CSR initiatives; it passes various stages of planning and deliberation before it is finally approved. Many of these projects require a large amount of money, so our initiatives are thoroughly considered when the company is drawing up its budget; it is one of the fore things to be considered at budget drawing stage”*. The company spends a lot of time planning its initiatives; there is a planning stage that involves various department and their heads. The planning has its process, and it goes through different stages that involve adding and subtracting information, carrying out research and survey, and discussions between teams to have the best output ready for implementation. The NNPC does not just focus on making money from products but tries to achieve sustainable growth by considering the organization’s impact on society.

The NNPC carries out its research for CSR purposes through its corporate service department and with collaborations with Universities in the country and other departments within the company. The NNPC is carrying out many different projects in developing the economy, the environment, and society in general. Some of the initiatives drawn up to cope with the Covid-19 pandemic were made in collaboration with researchers in some universities in the country. The covid-19 scheme was launched in 2020, a few months after the pandemic struck, and some success has been recorded even though there is a need to do more to cope with the effects of the pandemic. The company continues to explore various ways to go about the pandemic, and there are more projects to be carried out in that aspect as the Covid-19 virus does not look like it is going away anytime soon. The company tries to keep stakeholders engaged in their activities and also see how to make various investment decisions while carrying out its social responsibilities.

2.2.1.1 Investment Decisions and Stakeholders' Involvement

Collaborating with the stakeholders is key to companies today as the business is running because of the stakeholders as an operating officer three stressed. There is a direct relationship between companies and their stakeholders. The NNPC try to engage with all her stakeholders effectively; this is important to achieve the goals set aside by the company. The NNPC works in partnership with a host of other companies to carry out various CSR initiatives. A typical example is the education scheme carried out in partnership with Chevron, Mobil, and Addax. Working with partners, engaging in dialogues with other stakeholders like the employees, customers, and institutional organizations is a common practice of the company. Operating officer 1 explained that *“these meetings are crucial because they provide us with a wider view of things and prepare us for any action we must take. These meetings maintain a sense of participation among stakeholders, making them feel more engaged in our activities and thus promoting a culture of stakeholder engagement of our company. We are about concluding some projects that would not have been possible without the inputs from meetings we had with our stakeholders.”* Meetings with stakeholders are crucial as they create a clear picture of what should be done and when the action is required. The NNPC supports and promotes communication with the stakeholders to promote a sense of inclusivity. Getting feedback from the community can aid companies to act faster in carrying out their projects because it is a direct guide to what is needed to be done because of how expensive some of these CSR initiatives can be, working in partnership with other companies is a good call as it means shared expense which will lower the impact of the whole initiative if it were to be borne by just one company.

The organizational culture promotes good communication with the public, and this is important for feedback purposes. Operating officer 3 stated that *“the support from the public is crucial to us, and we put their feedback in our plans for better outcomes.”* The NNPC works hard to win the trust of the public by showing them that their opinions matter to the company while at the same time offering standard products. They are ensuring that the environment is taken care of and the needs of the community are met are in line with the culture of the company. Advertisement is placed on ongoing projects and completed ones to create awareness. There are also advertisements on TVs and the internet, especially social media, about the scholarship awards by the company and how the public can participate to be awarded such scholarships. Through its engagement, the company is building

trust among the public; with connections to other companies, there has been an exchange of experience and knowledge.

The NNPC place emphasis on CRS in her investment decisions. As Operating officer Five explained, *“the NNPC take CSR into consideration in all our operations because it is a basis of what we stand for.”* The company makes a lot of investment decisions in Nigerian gas, crude oil marketing, upstream and downstream opportunities. These plans will affect the environment and areas they operate, so while the company embarks on various investments, it sees how the decisions will impact the society and ways to infuse these decisions with the CSR plans are important and are figuring out if the company are to achieve business growth.

2.3 Challenges faced during Implementation

Research shows that companies face challenges when implementing their CSR initiatives, and from the interviews, the NNPC is no different. The company is known to be doing very well financially as it currently produces 2.5million barrels a day, yet one of the biggest challenges the company faces during the implementation of its CSR in financial difficulty. Operating officer Four pointed out that *“Day by day it feels like we need to inject more money into our ongoing projects. So yes, money is a problem we face during the implementation stage of our CSR initiatives.”* This is especially difficult as implementing CSR projects requires a high level of investment as this has proven to cost a lot of money. Funds for the CSR activities go through stages of approval, and sometimes unforeseen expenditures arise while implementing projects, and this poses a lot of problems. Some projects have gone through various stages of implementation, and then there are new costs to be incurred, but these costs were not included in the budget approved for the project. Operating officer 2 added that *“Certain projects have already started, and new or unexpected costs arise, which is usually a big problem since the budget has already been established. As a result, our implementation is still slow, and new funds to cover rising project costs take a long time to be approved. This often gives on to project suspension and in some cases cancellation”*. When new costs arise during the implementation of certain projects, applying for more funds is not always easy as it has to pass through some processes before it gets approved. These processes that the request passes through involves a lot of scrutinies as the company needs to measure the need for the requested funds. The need for extra funds to complete CSR projects

have led to the suspension of some projects because the funds are taking a long time to be approved, and in some other cases, the project is completely canceled as the company have weighed the costs of completion and decided that the cost is far too great.

In implementing her CSR, the NNPC faces a serious problem of insecurity in the areas that they operate. CSR projects are interrupted by militants and kidnapers on some sites of implementation. There have been attacks by these militants on sites of projects that the company is carrying out. The militants target the company because they would demand ransom from the company when staff is kidnapped. As Operating officer one explained, *“Staff are abducted for large ransoms and often killed when our facilities are targeted. This not only slows down development in these regions but also puts a halt to projects that would have benefited the city. Some people in the areas we operate believe the problems of their community are our fault, so they pick up arms to attack us.”* The problem of insecurity affects the company a lot because their project and operations are frequently disrupted as they are easy targets from kidnapers. Tackling this problem is a major concern for the company as it affects human resources, society and, the operations of the company, thereby having an adverse effect on the economic and social aspects of the company.

The stakeholders always want to know about the CSR activities of a company. This is only normal as they are affected by the outcomes of CSR programs carried out by companies. Communities where the company operates demand for step by step process of CSR initiatives; they want the company to show greater transparency in their activities. Operating officer 3 explained that *“ They want to know every move we take while carrying out our social obligations, which is a challenge for us because our plans can change at any moment, and we don't want too much information out there. Some of these projects can be slower than predicted, and there is a lot of uncertainty involved. Since we haven't always revealed all of our proposals during execution, we've been accused of corruption, lack of accountability, and a variety of other things.”* The unpredictability of events surrounding implementing CSR projects makes it difficult to be completely transparent with the public sometimes, as there could be a sudden change in plans or events that will require the company to change direction from what has already been announced to the public. The company tries to be flexible, and this flexibility makes them change quickly to adapt to situations. The public wants to know every step of action taken; this is for transparency's sake. The company has been accused of not being transparent for its own gains that will not benefit the public. The company faces a dilemma of revealing every

step of her plans and also going back to announce to the public every change that might happen. When there are frequent announcements about changes in plans due to unforeseen events, the public will develop a lack of trust in the company's strategic vision on projects.

The NNPC develop good plans and strategies for her CSR projects. The company, however, faces the problem of the vision for a project changing. Plans and strategies companies make at the beginning of the project tend to shift and don't match the project anymore at later stages. It becomes unsuitable for the initiative being carried out. A number of factors are responsible for changes in the strategic vision because these visions are not always straightforward. This is a problem that has to be fixed by the company to ensure that the company can benefit from CSR.

2.4. Benefits associated with CSR Implementation

The NNPC gets a lot of benefits from performing its social responsibilities. The company wants to be known first for its good practice and carrying out its social responsibilities. The oil & gas sector is the country's main source of revenue. Earning the trust of the stakeholders, especially the public, has always been an important issue for the company, and carrying out its social responsibilities has built a degree of trust among society and stakeholders in general. The scholarship scheme carried out by the company is popular in Nigeria; this has made them get a better reputation as compared to the situation in the past. The NNPC has used its CSR projects to try to correct its image in a lot of communities. These communities had negative things to say about the company and its operations because of the effects their operations are having on the environment. The projects carried out in these areas have helped to correct the impressions that the people in such areas had, and successful implementation of CSR initiatives in these areas will only improve the already growing reputation of the NNPC. The CSR initiative carried out to tackle the Covid-19 pandemic was a timely intervention by the company. The execution of the project started at a time when there was a need for action; the community cried for help because of the hardship caused by the pandemic, and the actions of the company boosted their reputation among the people of various communities. Covid-19 testing kits, sanitizers, medicines, food, and stipends were provided to various hospitals, and people in the community benefited from this initiative. As the community benefits from the initiative, the NNPC

also benefits as there was a lot of positive feedback concerning the project and this further helped improve the reputation of the company.

The involvement in society and carrying out various CSR initiatives has also boosted the sales of products, and customer loyalty has been gained. The values of the company are shown in the projects the company executes, and the corporate values of the company are in sync with the values of the customers and the public. The customers show loyalty and support to the company as they prefer to patronize a company that they admire their social messages, ethical business standards, and sustainable business methods. The products from the company are of a good standard, the sales are up, and production levels are on a high; some of these can be attributed to the positive impact some of the CSR projects are having in the community they are carried out. The commitment shown to the communities has influenced the purchasing decisions of customers and also attracted investors. The company attracts customers by showing that the company values community involvement and teamwork are core values of the company; all these will boost customer loyalty.

Employee satisfaction at the NNPC has increased due to the CSR programs carried out, and this is greatly beneficial to the company as it boosts the productivity of the staff. The impact of CSR on employees is growing in the business world for a variety of reasons, one of which is that successful businesses must attract and retain the best employees. Employee productivity and satisfaction are boosted by creating a positive working environment and developing internal CSR strategies, and this is a benefit the NNPC gets when they successfully implement their initiatives. The moral of the employees is improved by committing to CSR; this helps triggers good behavior and attitude in the company, thereby having a positive effect on the organization, environmental and social performance. Employees feel respected and supported when carrying out their jobs and will be more productive and satisfied with the job. The employees are directly involved in CSR projects, and this creates a sense of community in the company. Carrying out CSR is necessary for the company as they understand that it affects both the internal and external growth of the company. Creating CSR initiatives and implementing them provide the opportunity for the NNPC to showcase their values, business ethics and develop trust among employees and customers.

2.5. Strategies used to overcome Challenges

The challenge of unforeseen costs and high implementation costs arising during the execution of projects is tackled by the NNPC in two simple ways; The NNPC increases her budget for CSR projects and keeps emergency funds should they run into expenses that were not planned for. Emergency or extra funds are kept for every project carried out by the company. This fixes the delay encountered when new cost arises during implementation and takes away the risk if projects becoming abandoned. The company is state-owned, and there is support from the government, and additional funds are sometimes provided by other government authorities. Secondly, to reduce or tackle the problem of the high cost of implementing projects, the NNPC partners with a host of other companies to carry out some of its initiatives so as to reduce the cost effect on the company. When the cost of a project is shared with other companies, the weight of the project that would have been borne by a single company is reduced. The company puts extra time in its budget planning to make sure that CSR initiatives are thoroughly considered, and a considerable amount that is accurately put together are in the budget. Finance and Accounting professionals within the company hold several meetings with the Corporate service planners and department to ensure that the problems of financing their projects are tackled. The budget for the CSR initiatives is drawn accurately enough after long and proper planning, investigations, and research carried out by selected groups in the company.

Oil companies in the southern part of Nigeria suffer from insecurity in their areas of operation. Tackling the security issues faced by the NNPC in areas where they are carrying out their CSR initiatives has been a work in progress for a long time as the company continues to realize how serious this problem is with each different attack that occurs. Increasing local security in areas of operation has been used for years, but this did little to reduce the threats posed by the militants who continue to attack sites of operations. The NNPC started hiring security from outside the country at great cost, and since the start of this, there has been a significant decrease in attacks by militants. This has brought relief to the workers who are on sites carrying out or inspecting the CSR initiatives that are ongoing in such areas. The insecurity problem usually causes projects to be stopped or canceled, but with the hiring of external security forces, the NNPC carries most of its CSR projects without interruptions from attackers. Though this move of getting security from outside Nigeria has not completely fixed the security problems faced, there has been significant improvement to what used to be the case. Operating officer 1 explained that *“There have been great improvements in areas like South Ijaw,*

Okpe, Ethiope West, Sapele, and Udu. Getting extra security has helped us to implement our projects and see it to the finish''.

Using a variety of platforms to keep all the stakeholders updated on the company's CSR initiatives that have been carried out is a way the NNPC solves the problem of lack of transparency that the public complains about. There are various adverts and promotions on TV, social media, radio, and newspapers about different initiatives the company is currently undertaking and also for completed projects. There is a step-by-step policy created to keep stakeholders updated on the progress of certain projects. Some of these projects are long-term, and they need to keep the public aware of why there are delays and when there will be a new development. The public will be aware of every step taken, and this will reduce the accusation of non-transparency levied on the company. By providing information to the stakeholders, they feel involved and get a proper insight about issues that matter to them.

The NNPC does not have a serious challenge with formulating strategies for her CSR projects, but however, they sometimes have issues with the vision for a project as sometimes the vision for a project is no longer a good fit for it. When the vision at the inception is no longer in line with the direction the project is heading can be worrisome; to some, it will be perceived as a lack of clear strategic vision. The NNPC handles this by spending more time with professionals within the company to creating clear strategies for initiatives that are to be carried out. As Operating officer 3 pointed out, *“To avoid this, we have created a special team for drawing up and clarifying the purpose of the project, constantly gathering information about changes and possible changes that can occur, they have and embraced an innovative mindset that helps them create new ideas, and lastly they translate their ideas perfectly into specific action.”* Employees involved in strategy formulation are sent to seminars and put through training to improve their skills, and when gaps are noticed in their skills, plans are set, and the training delivered. With the development of the human resources at the company, there has been improvement in the process of formulating strategies concerning the implementation of the CSR projects.

2.6. Coping with the Covid-19 Pandemic

Nobody expected the Covid-19 virus to happen; nobody was ready for the impact the virus would have on the world. Some operations of the company were halted, and a lot of its ongoing CSR projects had to be slowed down. However, the company has proactively engaged in various CSR activities, particularly helping to fight the virus. This is not a time to continue CSR as it has always been done, but a careful evaluation of which activities are more suited to the current situation. The restriction on traveling and movement has hampered normal operations and even slowed down the reach of companies to communities that they want to get access to. The company is learning to prioritize and redirect resources to cater to communities that were seriously affected by Covid-19 in Nigeria. The NNPC collaborates with its partners and creating a clear strategy that will deliver goals and urgently tackle the risks posed by the pandemic. Fast thinking and quick planning were the first steps to combating the effects of the pandemic; the company started strategizing on how to tackle the pandemic in the communities while carrying out its business operations. The NNPC uses brainstorming exercises to rethink norms and create other possibilities, especially out-of-the-box possibilities. These brainstorming sessions give employees the chance to propose what should be done differently or better, creating an avenue for the employees who are part of the community to contribute to strategies aimed at curbing the effects of Covid-19. Communities were attended to base on the number of needs they had; the ones with the highest needs are a priority. The company is still carrying out research and surveys on the communities to know how and when to act to help reduce the effect the pandemic is having on them. The NNPC embraces the uncertainty of the situation by planning for different outcomes, and this approach can drive short-term decision-making to produce results. This approach enables the company to be able to cope with different outcomes, making the company ready for the possibility of multiple outcomes, build flexibility to adjust to the situation while working to envision what the alternatives look like. The NNPC carries out research to identify new opportunities and alliances that will cover more areas planned to be reached. New partnerships are being formed to effectively take on the pandemic, and the partnership is carefully thought through to figure out how long such partnerships induced by Covid-19 will last. Awareness creation, supplies of materials, and reaching out to the most affected communities have shown the employees that the company prioritizes its social responsibility.

2.7. Discussion

The study aims to reveal the obstacles to be overcome while implementing CSR and ways to tackle such obstacles in a bid to achieve business growth. The Author used a single case study on the Nigerian National Petroleum Corporation (NNPC). Semi-structured interviews were conducted with five managers of the NNPC who are involved in the CSR planning and execution, which the researcher used as a primary source of data. The findings of the interviews present a good comprehensible picture of the challenges faced during CSR implementation and how such challenges are tackled at the NNPC. The NNPC was chosen as a case study because of its rapid growth, which is expected to continue expanding, the social responsibilities they demonstrate and my personal experience from working in their corporate service department. The NNPC is an integrated Oil and Gas company with a mission of adding value to the hydrocarbon resources of the nation for the benefit of all stakeholders. Two research questions were formed to reach the objective of the study. The interview participants have provided answers in detail about the challenges they face during the implementation of the CSR initiatives and steps taken to tackle them, and it is important to align the findings from interviews with those of secondary sources. The interviewees stress that the organization understands and values the importance of CSR, with their responses revolving around the company's CSR implementation. They consider it as paramount and an ever-improving part of the company.

The findings of the study show that the NNPC faces challenges due to the high implementation costs that require high investment; this is faced by a lot of other companies, as Lam and Lim (2016) revealed that the main challenge faced during CSR implementation is the lack of a large number of financial resources. Faisal (2010) explains that there are sometimes inadequate budgets to carry out CSR implementation as the company might have other projects that will pay the company more. To overcome this challenge, the NNPC has created an emergency fund account for ongoing initiatives that may require more funds that weren't expected. The NNPC has also further fixed this problem by getting in partnership with other companies, and this has led to lightening the financial burden of CSR activities borne by the company as it is now spread among companies. Communicating with other partner companies and working with them on the current situation is a way of overcoming this challenge and follows the strategies of working with all the stakeholders. Human resources are developed by training and seminars that the employees involved in CSR planning and execution are sent to; this is possible through the funds kept aside for the development of the CSR department.

The findings demonstrated that CSR business practice is not fully documented by the NNPC. While carrying out its normal business operations, the company undertakes active engagement with the stakeholders, including CSR in its investment decisions and trying to improve its transparency by regularly updating the stakeholders on every step accomplished in an ongoing initiative. These acts show CSR business practice, which is in line with Schwartz and Carroll (2003) explaining that CSR is made up of four components that cover the legal, economic, ethical obligations, and philanthropic aspects. CSR is not just for a part of a company, but the whole company and everyone involved directly or indirectly with the company (Lanin, 2020) and, active engagement with all stakeholders shows this. The NNPC gets profits from sales of products and deals from a partnership with other companies, but it is also socially and environmentally responsible when carrying out its operations and trying to achieve sustainable business development. To achieve business sustainability, the company considers the social, economic, and environmental aspects in its plans during CSR implementation. This is in line with the literature of Schwartz and Carroll (2003) that insists on combining these three aspects. Even though the company has started frequently updating the public on its activities through social media and other platforms, there should be a form of integrated reporting adopted by the company.

Bugaje (2006) explains that companies should have future users in mind when using the environment and its resources. The strategy to keep the environment clean and the rivers oil-free will reduce the unemployment rate in areas that are badly affected as people will go back to fishing, and jobs will be created by the sanitation carried out weekly. This strategy will make the NNPC an attractive employer as well as an advocate for a healthier community by being environmentally friendly. Helping protect the environment is not only helpful for today but also for future users who will use it for their benefit.

With the Covid-19 pandemic coming unexpectedly, disrupting business activities, and putting society in great discomfort (BBC, 2020), the NNPC has acted swiftly by channeling its attention to combating the pandemic. The NNPC initiated helping communities by attending to them on a needs-based basis, which means the company carried out a survey about the areas that are most affected by the pandemic, and they will be the first to receive aid. Research has been funded by the company on the Covid-19 pandemic; funding and collaborating with universities in the country have helped enlightened the company on the priorities that should be at the fore. The engagement in battling the pandemic is an attempt by the company in collaboration with many other partners to save the future while also making

it possible for the present generation to adjust to the current conditions and try to thrive, which corresponds with Bugaje (2006) suggestion that saving the future should be a major concern for companies.

The result further showed that the security problem faced by the NNPC had interrupted and stopped a lot of CSR projects in the past, and this was fixed or reduced by the hiring of security forces from outside the country. This has greatly reduced the attacks from militants who frequently attack areas of operation of the company. The persistent attacks from these militants and kidnappers usually slow down operations of the company; the investment in foreign security has made it easier for the execution of various initiatives and smooth operation of activities by the company. Even though this has not proved to be a permanent fix as there are still attacks carried out by the militants, it has proved to be an improvement on the situation as there has been a reduction in the rate of attacks and CSR activities coupled with other company operations have carried on without being halted which is in line with Carroll (2008) that suggests a continuous flow when carrying out CSR initiatives.

CONCLUSION

Stakeholders want to see more action taken by companies in the society; they demand more transparency to have better capability to understand the CSR data. These days, stakeholders expect that companies should update their business methods and the ways they tackle social and environmental issues. Interest in the way companies carry out their CSR initiatives has been growing for a while, and the ongoing effects of the Covid-19 virus have increased the world's attention to CSR practices of companies.

From this study, it can be concluded that companies in Nigeria face many problems when implementing their CSR initiatives. Some of these issues the NNPC met include; abandoning projects due to high implementation cost, insecurity of workers in areas of project execution, the accusation of corruption due to lack of providing updates on ongoing projects, and projects slowing down due to unclear strategies. It can be deduced that the NNPC employs foreign security to battle militants obstructing projects, forms partnerships with other companies to bear costs, sends CSR planners on courses to improve strategy development, and makes frequent updates on ongoing projects are some steps taken to tackle some of the problems faced during the implementation of CSR.

The high cost of implementing CSR projects experienced by the NNPC was solved by partnering with other companies in executing projects and increasing the budget for CSR by having an emergency fund account for any unforeseen situation that might occur while implementing CSR projects. The NNPC is fixing the security problem they face at CSR project sites by employing foreign security to properly handle the threats posed by militants who disrupts their activities. Using a variety of platforms to update stakeholders on the CSR projects undertaken by the company has helped the company be more transparent and seen as open to the public, which was an issue in the past as the public accused them as corrupt and not available enough. Updating the skills of employees directly involved in planning and executing CSR has helped the company to tackle the problem that arises due to a shift in strategies during implementation. These employees are sent for training to sharpen their skills, thereby making strategy formulation much more accurate. The company should have a clearer

strategy on coping with the Covid-19 pandemic; they are currently carrying out research and formulating strategies in partnership with research institutions while also implementing some initiatives in communities on a needs-based basis. The pandemic has been going on for a year, and more strategies should be put in place to tackle it.

From the findings of the study, other oil companies in Nigeria will see ways to avoid certain obstacles while CSR is at the implementation stage and get insights on the strategies employed to carry out successful CSR initiatives. The implementation of CSR involves the whole organization and should not be left to a department alone but the involvement of the stakeholders, which include investors, customers, employees, suppliers, and society. Past research has not addressed the challenges companies face during the implementation of their CSR initiatives and the strategies employed to overcome those challenges in Nigeria. This paper will help fill some gaps in research in this area.

The study has some limitations that may have affected the result. There were only four interviews conducted. Interviewing a larger number of the NNPC employees directly involved in executing CSR initiatives would yield a similar response. It is also worth noting that the four employees had similar things to say all through the interviews; they may have their biases towards the strategies used to fix CSR implementation problems. Since they are part of the group fixing and carrying out the implementation, they may be biased to the drawbacks of the system. The company should have a well-documented integrated reporting system to achieve greater transparency.

For further examination of this topic, the author suggests that carrying out research on more oil companies at the same time will give more insight into the challenges faced during the implementation of CSR in Nigeria. Even though the NNPC is the biggest oil company in Nigeria and Africa as a whole, the author advises that more than one oil company should be researched on and analyzed to get more information and better results as the study will involve more Oil companies in Nigeria. The NNPC tries to show transparency through frequent updates on their CSR initiatives, but the accountability of oil companies in Nigeria should be investigated. The problems faced by companies in other industries in Nigeria could be studied as they might face different obstacles while implementing CSR initiatives. Further research could compare and explore the situation in other African countries.

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APPENDICES

Appendix 1. Interview Questions

https://docs.google.com/document/d/1h3jzw8rpLnsKeasdBRcBzU41xhgJBF7mYS05Yfo9_dY/edit?usp=sharing

- 1) Introduction
- 2) What can you say about the CSR practice of the NNPC?
- 3) How does NNPC go about its CSR implementation?
- 4) What benefits does NNPC get from CSR?
- 5) Can you shed some light on the challenges NNPC face during the implementation of CSR initiatives?
- 6) What strategies are taken to tackle the challenges NNPC faces during CSR implementation activities?
- 7) What can you say about NNPC engagement with stakeholders?
- 8) How is the pandemic affecting your plans for CSR?
- 9) What measures are being taken to cope with the pandemic?
- 10) In your opinion, how satisfied is the community with NNPC CSR activities?

Appendix 2. URL link to interview Audio and Transcription

<https://drive.google.com/drive/u/0/folders/1Lxsa9TMS4YZoXmalzX3xGAW25vGjHcHS>

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