

Survey on the adequacy and effectiveness of regulations on corporate social responsibility and social reporting: Evidence from the Nigerian telecommunication industry

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ABSTRACT

In Nigeria, corporate social responsibility (CSR) is a front burner issue among diverse stakeholders including the regulators. Despite the growing awareness about CSR, the compliance level and intensity of social reporting (SR) have been described as inadequate and ineffective. In order to affirm or refute these presumptions, this paper examines the adequacy and effectiveness of extant regulations on CSR and SR in the Nigerian telecommunication industry. The paper employs the quantitative research method. The required data were sourced by questionnaire instrument from a sample size of 384 respondents in selected locations in Lagos using a purposive sampling technique. The generated data were analysed using descriptive and Friedman Rank Statistics. The findings from this study indicate that Nigeria has enough laws on CSR and SR, as well as adequate regulatory agencies, but these regulatory agencies are fairly effective. The paper concludes that extant regulations on CSR and SR need to be effectively enforced to safeguard the wellbeing of all diverse stakeholders of telecommunication companies in Nigeria at large.

Keywords: Corporate social responsibility, regulations, social reporting, Nigeria telecommunication industry.

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INTRODUCTION

Nigeria is a coastal country with a wide land mass that spread across thirty-six (36) states including an administrative capital at Abuja (Alkali, 2008). According to Osemene (2012), Nigeria's population presently stood at over 160 million people. Analysts included Nigeria as part of the SANE countries; an acronym for South Africa, Algeria, Nigeria and Egypt viewed as countries with a combined nominal gross domestic product (GDP) of USD613 billion (Kasekende et al., 2006; Oshikoya, 2007). Nigeria alone within SANE has a nominal GDP of USD120 billion (Kasekende et al., 2006). Nigeria is one of the NEKS countries (Nigeria, Egypt, Kenya and South Africa), viewed by analysts as economies with large untapped domestic markets for foreign investment (Alkali, 2008; Mahajan, 2009). Investment thrives in Nigeria judging by the nation's rising GDP (NBS, 2011) as well as array of incentives and opportunities for perspective local and foreign investors (Nigerian Investment Promotion Commission, 2013). Official data indicate that average

'return on investment (ROI) in Nigeria stood at 20% per annum', and the 'micro, small and medium enterprises (MSMEs)' sub-sector constitutes over 95% of the nation's enterprises and accounts for over 50% of formal employment (Alkali, 2008:72).

In order to grow the economy beyond the profiles above, the telecommunication industry, was deregulated thereby appropriating to the private-sector dominant role in the economy. Private sector participation is preferred because it offers operational efficiency in the delivery of products/services and possesses workable ideas for sustainable development (Mitlin et al., 2007; Hassan, 2011). Government realised it cannot grow the economy alone; it therefore provided the enabling environment for deregulation policy in Nigeria.

For deregulation exercise to achieve its policy objectives, the government put in place a sound legal and regulatory framework to safeguard and strengthen the Nigerian Business Environment (NBE). Analysts stated

that quality regulations are necessary in business environment to compel corporations to act responsibly within the ambit of the extant laws as well as protect property rights, guarantee citizens' wellbeing and create an enduring investment environment in line with international best practice (Braithwaite and Drahos, 2000). Several of these laws/regulations prescribe minimum obligations for corporations as corporate citizens; and as well demands for routine/periodic/annual social/environmental reporting for the purposes of averting corporate excesses, executive abuse and other widely reported corporate misbehaviours in the literature (Campbell, 2007).

To some scholars, CSR regulations could elicit positive compliance and effective social, financial and environmental reporting from corporations (Shamir, 2004; McBarnet, 2009; Hart, 2012). This argument is supported by Well (2010:11), that "strong and proactive regulation" has the potential of creating effective compliance and reporting/disclosures. In support of more regulation McBarnet (2009:22) reports that "In the European Union, Socialists and Green Members of Parliament (MEPs) have argued against a purely voluntary policy on CSR and urged the European Commission to impose binding rules" on corporations as opposed to voluntary compliance. However, the view of CSR regulations is considered needful, but its effectiveness is doubted; to imagine that regulations "might make business responsible for corporate social responsibility is paradoxical" and elusive (p.207). Osuji (2011) adds that that the weakness of regulations in eliciting compliance in the face of growing gross misconducts and corporate corruption of multinational corporations (MNCs) question the fluidity of the regulation-CSR relationship.

With regards to regulations, there are three domains of CSR regulations, viz: self-regulation, government regulations and international regulations (Tombs, 2005; Hart, 2012; UN Global Compact, 2014). Self-regulation expects voluntary compliance by corporations on social involvements and reporting (Hart, 2010). When self-regulation failed, government regulations emerged to compel corporations to comply with enabling laws on business operations, environmental reporting and disclosures, as well as engaging in dialogue with stakeholders (Parker, 2007). Government regulations take the form of intervention by the states by formulating laws on health and safety, labour standards, consumer protection, host community rights, sustainable business operations, environmental reporting and stakeholder management et cetera (Parker, 2007; Wells, 2010). The third level of regulation called International regulations emerged to complement the two previous domains of regulation. The international regulations are typically policies, protocols, conventions and at times laws made by institutions like ILO, UN, OECD etc, to elicit compliance from multinational corporations and large indigenous corporations on international standards and

best practice on business. The United Nations for instance developed minimum ethical standards for corporations called 10 Principles of UN Global Compact which strengthen UN goals (Leisinger, 2006; UN Global Compact, 2014), while ILO and UNICEF have developed conventions on Child Labour, Forced Labour and Enslavement for employment purposes (ILO, 2004; Buhmann, 2006; UNIDO, 2009). However, with reference to Nigeria, the Environmental Law Research Institute (2011) identifies at least twenty-seven (27) extant regulations providing direct and indirect support for CSR and SR. Attention to CSR compliance from viewpoint of regulations is described as 'theory of responsive regulation' (Shamir, 2010).

Besides, literature reveals that regulations could be stringent and liberal with regards to compliance and reporting of CSR. The American perspective of CSR often called explicit framework is liberal as it merely encourages corporations in the United States of America to embrace philanthropic programmes and social involvements on a voluntary basis as part of their management policies. However, the legal requirement is stringent in Europe/UK with CSR implicit framework, where social involvements and reporting are seen as legal responsibilities of corporations as corporate citizen (Matten and Moon, 2004). Researchers contend that Europe assigned to corporations: 'an agreed share of responsibility for society's interests and concerns' (Matten and Moon, 2004:9). Moreover, law merely guides but cannot elicit genuine compliance. There are instances of apparently good CSR involvements by corporations, but the same corporations exhibit "socially irresponsible corporate behavior, such as deceiving customers, swindling investors, exploiting and even brutalizing employees, putting consumers at risk, poisoning the environment, cheating the government" (Campbell 2007:947).

Based on the foregoing, this paper explores the adequacy and effectiveness of extant regulations on CSR and SR in the Nigerian telecommunication industry. This objective could be reframed into two research questions: How adequate are the regulations on CSR and SR in Nigeria? Are the regulations and the regulatory agencies effective?

Apart from the introduction above, the paper is divided into four Sections. Section 1 examines the conceptual and legal issues on CSR. Section 2 reviews extant laws on CSR and SR in Nigeria. Section 3 discusses the methodology, data analysis and presentation of findings. Section 4 concludes with research implication, gaps to be filled and recommendations.

CONCEPTUAL ISSUES ON CSR FROM LEGAL PERSPECTIVE

CSR has a long history with presence in several cultures

and norms shared by people across the globe (Carroll, 1999; Roy, 2010). The concept has become widespread over decades (Vogel, 2005) in both the academia and the business landscape (van Tulder and van der Zwart, 2006). According to Said (2011:3), CRS is a voluntary social involvements of corporations designed to achieve “economic, social and environmental bottom-lines wellness’ or triple-bottom lines obligations of corporations (Haskins, 2009). It means different thing to different people within different contexts; hence Porter (2003) describes CSR as a religion with many priests. In the face of limitless conceptualisation of CSR, Blowfield and Frynas (2005:503) caution that: “it may be more useful to think of CSR as an umbrella term for a variety of theories and practices all of which recognize the following: (a) that companies have a responsibility for their impact on society and the natural environment, sometimes beyond legal compliance and the liability of individuals; (b) that companies have a responsibility for the behaviour of others with whom they do business (e.g. within supply chains); and (c) that business needs to manage its relationship with wider society, whether for reasons of commercial viability or to add value to society.”

In view of the focus of this paper, CSR shall be conceptualised and discussed from the legal and social contract perspective. From legal perspective, Shamir (2010:532) explains that “CSR is a phenomenon whereby commercial entities deploy social and environmental policies that go beyond their formal legal duties and potentially beyond their goal of maximizing profits for shareholders.” Similarly, Jamali and Mirshak (2006:244) note that CSR is ‘a set of management practices’ that corporations observe in order to meet the ‘public expectations’ beyond the boundaries of the law, while at the same time maximising positive benefits. But, Mordi et al. (2012:2) perceive CSR as a “moral obligation to promote viable societal values for the generation of a peaceful atmosphere within a given society by the firms carrying out their lawful operations in that society.” Similarly, Buhmann (2006:188) state that “CSR functions as informal or reflexive law... and “that aspects of law in the abstract as well as in the statutory sense and as self-regulation influence the substance, implementation and communication of CSR, and that the current normative regime of CSR in terms of demands on multinational corporations may constitute pre-formal law.”

The various definitions above underscore the fact that CSR represents a legal, moral and social obligation that corporations owe the society in line with the argument that social contract is a hypothetical consent (Rawls, 1999; Stark, 2000) or hypothetical agreement (Freeman, 2007). This line of thought is rejected by some theorists on the grounds that hypothetical agreement between hypothetical persons is not binding on actual persons (Dworkin, 1975; Lessnoff, 1986). Rawls (1999) attempted a reconciliation stating that social contract may not be binding but it is a morally justifiable contractual

agreement made by hypothetical parties for justice, fairness and the good of the society. Social involvements and social reporting are obligations that corporations owe the public and the regulators. Doing good to the society, earns corporations economic and social licenses from the public (Gunningham et al., 2002).

There are three modes of expressing CSR and reporting from the social contract lenses, viz: (a) Philanthropic, (b) Economic Support and (c) Compensatory (Mordi et al., 2012). The philanthropic CSR mode involves “humanitarian and charitable service” in the host community; the economic support entails provision of social amenities that enhances social and economic wellbeing of the society; while the compensatory CSR mode is designed as compensation for appeasing communities that suffer the impact of environmental degrading activities of corporations. The medium by which these three modes of CSR are communicated to the multiple stakeholders is social reporting. Tsang (1998) explains that social reporting is the medium through which corporations communicate the social and environmental impacts of their operations to the stakeholders as required by laws.

In summing up the legal and social contract viewpoints, CSR could be described as fulfilment of a social contract that corporations owe the people by operating in their environment. Compliance attracts long-term economic benefits especially social and economic licenses, while default attracts social and economic sanctions from the public and the governments. At international level, the need for international regulation on CSR and its reportage informed the inclusion of seven core elements of ISO 26000 standards, viz: organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, community involvement and development as part of the meaning of CSR (Valmohammadi, 2011).

Apart from ISO 26000 standards, other international compliance and social reporting rating agencies include: Dow Jones Sustainability Group Indexes (DJSI), Global Report Initiatives (GRI) and Business in the Community Index (BITC). The Dow Jones Sustainability Group Indexes (DJSI) is a world-class ratings and reporting agency with coverage across 68 industries and 22 nations. DJSI prescribes five (5) sustainability principles for CSR compliance and reporting. This includes; technology, governance, shareholders, industry and society (Natufe, 2001; Natufe, 2011). Similarly, the Global Report Initiatives (GRI) developed the Sustainability Reporting Guidelines (SRG) as standard index for measuring CSR disclosures and sustainability compliance. SRG has three key indicators namely, viz: Economic, Environment and Social Performances/Disclosures (Charitoudi et al., 2011). In the same vein, the Business in the Community Index (BITC) developed CSR reporting around four (4) issues, namely:

Community, Environment, Marketplace and Workplace, while the rating is done using two performance impacts indicators - Social Involvement and Environmental Involvement (BITC Index, 2011; Charitoudi et al., 2011).

REVIEW OF EXTANT REGULATIONS

The extant regulations that relate to CSR and social reporting and associated regulatory agencies are hereby discussed. Before going into the discussion in full, it is necessary to explain that each of the laws is a stand-alone legislation, although there may be semblance with other law(s). This happens in order for one law to fortify and strengthen other laws for the good of the people and the society at large.

1. Nigerian Communications Act 2003, LFN: This is the extant regulation guiding the Nigerian telecommunications industry. It was enacted in 2003 by the National Assembly to provide the Nigerian Communication Commission (NCC) with the statutory powers to function as a regulator (NCC, 2013). The Act, Chapter II, Part 1, Section 3.—(1) states that; “There is established a Commission to be known as the Nigerian Communications Commission with responsibility for the regulation of the communications sector in Nigeria”. Aspects of NCC Act (2003) that are relevant to CSR and SR are contained in Chap. 1, Section 1, Sub-section (c, e, g) are listed hereunder:

- (c) promote the provision of modem, universal, efficient, reliable, affordable and easily accessible communications services and the widest range thereof throughout Nigeria;
- (e) ensure fair competition in all sectors of the Nigerian communications industry and also encourage participation of Nigerians in the ownership, control and management of communications companies and organisations;
- (g) protect the rights and interest of service providers and consumers within Nigeria.

2. Telecom Consumer Parliament (TCP)/NCC Act 2003: To complement the process of enforcing the Nigerian Communication Act 2003 discussed above, the regulatory authority established the Telecom Consumer Parliament (TCP) in 2003 as a conflict resolution forum under its Consumer Affairs Bureau. The parliament brings together representatives of the telephone service providers and members of the public on a round-table to iron out contending issues. The NCC moderates the proceedings and ensures amicable resolutions of issues in the interest of all stakeholders (NCC, 2004).

3. Consumer Protection Council Act 1992, LFN: For the purpose of safeguarding the stakeholder/consumer rights, tastes and preferences, Nigeria legislated the Consumer Protection Council Act, Chapter C25 (Decree

No. 66 of 1992). For effective enforcement of the Act, the government established the Consumer Protection Council (CPC) to carry out the mandate of protecting the rights of the public (Bello et al., 2012). Fundamental provisions of the CPC Act 1992, which place powers on CPC to support public wellbeing and ensure corporate social reporting include: (a) ensuring speedy solutions to public complaints on corporations through reconciliations, (b) removal from the market hazardous products/services, (c) publication from time to time, list of local and foreign products declared unfit for public consumption, (d) compelling corporations to protect, compensate, provide relief and safeguards people and communities from adverse effects of technologies that are harmful, injurious, violent or highly hazardous, and (e) providing awareness to the public on their rights.

4. National Environmental Standards and Regulations Enforcement Act of 2007: NESREA Act 2007 LFN is a comprehensive law on environment in Nigeria, and environment is one of the three dimensions of CSR. To ensure compliance, the National Assembly established the National Environmental Standards and Regulations Enforcement Agency. The agency’s mandates as stated in the NESREA (Establishment) Act 2007, Part II, Section 7, Sub-section (a) to (m) are to enforce all extant environmental laws, guidelines, policies, standards and regulations in the country, as well as ensuring compliance by organisations with all international agreements, protocols, conventions and treaties on the environment to which Nigeria is a signatory (Ogbonna, 2012).

5. Standards Organisation of Nigeria (SON) Act of 1990, LFN: SON Act, Chapter 412, Laws of the Federation of Nigeria 1990 provides for the establishment of Standards Organisation of Nigeria as the sole regulatory agency with the mandate to standardise, regulate and certify the quality of all manufactured products in Nigeria. The agency is a member of International Organisation for Standardization (ISO), which ensures that all guidelines, protocols and conventions of ISO are followed strictly by SON. Some of the key functions of Standards Organisation of Nigeria that relate to social concerns and reporting in line with SON Act 1990, Chap. 412, Section 4, Sub-section 1 (a) and (f) include:

- (a) To organise tests and do everything necessary to ensure compliance with standards designated and approved by the Council; and
- (b) To foster interest in the recommendation and maintenance of acceptable standards by industry and the general public.

6. Corporate Social Responsibility Bill 2008 (Aborted): The need for stronger and specialised regulations on CSR led to the drafting of CSR Bill 2008. The bill seeks to

compel corporations operating in Nigeria to be more responsive and responsible to the society. The National Assembly Journal (2008:1244) states “[CSR 2008] bill seeks to provide for comprehensive adequate relief to communities which suffer the negative consequences of the industrial and commercial activities of companies operating in their areas. The Bill seeks to create a specific body for the execution of this highly important social responsibility. It also provides for penalty for any breaches of corporate social responsibility.” The bill was outrightly rejected by Nigerian Employers Consultative Association (NECA) and Organised Private Sector (OPS) groups on the ground that the provision of the CSR bill was coercive and punitive. Its intent was described as imposition of additional tax on corporations, which would increase the cost of doing business in Nigeria despite the endemic operational challenges of infrastructural decay and amenities facing business organisations (Uba, 2009). Part III, Section 1, Sub-sections (a), (b), (c), (d) (e), (f), (g) and (i) seeks to create a standard for CSR that organisations must imbibe or face sanction from government. The bill also requests corporations to earmark annually not less than 3.5% of their gross annual profit to CSR programmes/projects in addition to transparent social reporting.

7. Economic and Financial Crimes Commission Act 2002, LFN/ EFCC (Establishment) Act 2004: For responsive reporting and disclosure of financial matters to the public and other stakeholders of corporations, as well as curb corporate financial misconduct in Nigeria, the National Assembly promulgated Economic and Financial Crimes Act on 14th December 2002. The Economic and Financial Crimes Commission (EFCC) agency was created as a watchdog agency by another Act in 2004, with powers and mandates to investigate financial crimes, fraud and money laundering. The law became expedient to redeem the image of Nigeria that was battered as one of the twenty-three (23) countries with weak laws on money laundering and related issues. EFCC as the watchdog agency is empowered by law to investigate “money laundering, embezzlement, bribery, looting and any form of corrupt practices, illegal arms deal, smuggling, human trafficking, and child labour, illegal oil bunkering, illegal mining, tax evasion, foreign exchange malpractices including counterfeiting of currency, theft of intellectual property and piracy, open market abuse, dumping of toxic wastes, and prohibited goods” (EFCC Establishment Act, 2004, Section 46).

8. Companies and Allied Matters Act Chapter 59, 1990 LFN (CAMA)/Corporate Affairs Commission (CAC): In Nigeria, formal approval of registration and incorporation of companies is carried out by the Corporate Affairs Commission (CAC) in line with Part I, Section 1, Sub-section 1 of CAMA Act 1990. With regards to reporting to stakeholders and regulatory agencies, Part XI and XII

demand for periodic Financial Statement of Audit and Annual Returns. Part XI (Accounting records), Provision 331, Sections (1 & 2) requests for preparation of accounting records and disclosure of all financial transactions to stakeholders. Part XII (Annual returns), Provision 370 states: Every company shall, once at least in every year, make and deliver to the Commission an annual return in the form, and containing the matters specified in sections 371, 372 or 373 of this Decree as may be applicable. For non-compliance, the extant law imposes strict reprimand on defaulters in Provision 333, Section (1) which states: If a company fails to comply with any provision of section 331 or 332(1) of this Act, every officer of the company who is in default shall be guilty of an offence unless he shows that he acted honestly and that in the circumstances in which the business of the company was carried on, the default was excusable.

9. Investments and Securities Decree No 45 of 1999, LFN/Securities and Exchange Commission (SEC): Regulations relating to CSR reporting are contained in Part II, Provision 8, Sections j, while Part X gave the mandate to monitor sales of companies’ shares and securities dealings to the Securities and Exchange Commission (SEC). With regards to the public interests, Part II, 8(j) states: “[The Commission shall] act in the public interest having regard to the protection of investors and the maintenance of fair and orderly markets and to this end to establish a nationwide trust scheme to Compensate investors whose losses are not covered under the investors protection funds administered by Securities Exchanges and Capital Trade Points.” On social reporting and transparent disclosures, Part X (Trading in Security), Section 83 states “No person shall make a statement, or disseminate information, which is false or misleading in a material particular and is likely to induce the sale or purchase of the securities by other persons or is likely to have the effect of raising, lowering, maintaining or stabilising the market price of securities if, when he makes the statement or disseminates the information.”

10. Independent Corrupt Practices and Other Related Offences Act 2000 LFN (ICPC): The ICPC was established with the same objective as EFCC. According to the ICPC Act (2000), the agency was created by the Government of Nigeria purposely to fight and curb all forms of corruption that has permeated all strata of the Nigerian society, from public to private sectors, and which has eroded the nation’s economic base thereby hindering sustainable development. The Act expects corporations to act transparently and disclose their operations as required by law to its shareholders, investors, creditors and relevant government agencies like CAC, SEC, CBN et cetera. Fraudulent disclosures and dishonest reporting are issues before ICPC.

From the review of extant regulations and agencies, it is obvious that Nigeria has adequate regulations on CSR and SR (directly and indirectly). Furthermore, there are relevant regulatory agencies established to enforce compliance with minimum standards and quality with regards to services delivery, preservation of the environment/ecosystem, employee relations, minimum wage and salary, occupational safety and health management (OHSM), labour laws and compensation, stakeholder engagement, client/customer satisfaction, respect for rights of host communities and rights of shareholders. With regards to social reporting (SR), a review of the annual reports and website information of leading telecommunication companies in Nigeria reveal evidence of CSR programmes and social reporting (Table 1).

MATERIALS AND METHODS

This research adopts quantitative research methods. The required data were sourced by questionnaire instrument from a sample size of 384 respondents in selected locations in Lagos using a purposive sampling technique. The quantitative data on the other hand were analysed by using descriptive and the Friedman Ranking test statistics (Daniel, 1995; Norusis, 2004).

RESULTS AND DISCUSSION

The results of data analysis are as presented in Tables 2 and 3. Table 2 provides a descriptive analysis of the profiles of respondents. Majority of the respondents are females (53.1%), while the males represent only 46.9%. With regards to age, 82.6% of the respondents fall within 25 to 39 age bracket. Respondents who are still single are 65.8% and married respondents are 31.9%. The bulk of the respondents are students (23.5%), self-employed (25.5%) and private sector staff (32.3%). Respondents on MTN networks are 45.2%, Airtel (29.5%), Etisalat (11.5%), Globacom (10.6%), Visafone (1.7%), Starcomms (1.1%) and others (0.4%).

Table 3 provides useful information on the general awareness about CSR and SR in Nigeria. 79% of the respondents opined that they are aware of consumer/stakeholder rights, while 81.4% answered that they are aware of CSR. Also, the respondents affirmed that 53.2% of the telecommunication companies are concern about consumer/stakeholder rights. 59% of the respondents felt there are instances of sanction for flouting consumer/stakeholder rights.

However, the three telecommunication companies with the best stakeholder management, consumer rights protection and delivery of quality services are MTN (40.5%), Etisalat (23.9%) and Airtel (16.9%). Also, 64.1% of the respondents noted that Nigerian telecommunication companies are socially responsible through their CSR

initiatives, while 80.9% of the respondents opined that Sports/Entertainment/Showbiz is the main focus of CSR in the telecommunication industry. Lastly, 68.4% of the respondents noted that there are laws on consumer/stakeholder rights as well as competent regulatory agencies to ensure compliance with these laws by service providers. With regards to the Telecoms Consumer Parliament, 60.25 noted that it is a serious forum for crisis resolution, while other respondents felt otherwise. Additional information sourced from the annual reports websites of the dominant telecommunication companies in Nigeria as compiled in Table 1 below represents information extracted from the annual reports and websites of the leading telecommunication companies in Niger; it provide strong support for the finding that sports/entertainment/showbiz/education/health intervention programmes are their major CSR programmes reported.

Table 4 indicates that the effectiveness of Nigerian Communication Commission (NCC), Consumer Protection Council (CPC), Telecoms Consumer Parliament (TCP) and Standard Organisation of Nigeria (SON) are below average. In addition, 53.4% of the respondents replied that laws on consumer rights protection, as well as sensitization on corporate social responsibility are adequate. Similarly, 53.1% describe the potency of laws on CSR/SR as dogs that can effectively bark, but cannot bite.

From Table 5, the most effective agency with regards to enforcement of laws on CSR and SR is Consumer Protection Council (CPC) with a mean rank of 4.77. It is followed in sequential order by Telecoms Consumer Parliament (TCP) with mean rank of 4.73, Nigerian Communication Commission (NCC) with a mean ran of 4.33, and lastly by Standard Organisation of Nigeria (SON) with a mean rank of 4.06.

CONCLUSION AND RECOMMENDATIONS

This survey provides beneficial findings that that Nigeria has enough laws on CSR and SR, as well as adequate regulatory agencies, but these regulatory agencies are fairly effective in law enforcement judging by the opinions of the respondents. Respondents rated the Consumer Protection Council (CPC) fairly effective (45.9%), Telecoms Consumer Parliament (TCP) fairly effective (44.8%) and Standard Organisation of Nigeria (SON) fairly effective (43.6%) with regards law enforcement.

The paper concludes that extant laws on CSR/SR need to be effectively enforced to safeguard the wellbeing of all diverse stakeholders of telephone companies in Nigeria at large. The awareness on CSR has also been massive. With regards to effectiveness, the respondents affirmed that regulations on CSR and SR are less effective describing the laws and the regulatory agencies as 'dogs that can bark but cannot bite'. The paper recommends that extant laws on CSR and SR need to be enforced by

Table 1. CSR Programmes of Nigerian Telecommunication Companies.

SN	Telecommunication Company & CSR Programmes
1.	Airtel Nigeria Limited has received several commendations such CSR Awards for Excellence and Exhibition for its philanthropic support for education especially the underprivileged students under the Adopt-a-School initiative in Lagos State and several other community initiatives (Owonibi, 2012). The CSR programmes of Airtel Nigeria in the education sector cover hygiene and sanitation, de-worming and screening of pupils and staff of the public school, provision of school uniforms, furniture, books and school bags, general health check, eye screening, cardiovascular checks and weight check for both teachers and the pupils (Ibe, 2012).
2.	Etisalat Nigeria impacts on the host community in a number of ways with its CSR programmes. The organisation's CSR targets Education, Health and Environment and building meaningful relationships with the stakeholders through engagement. The CSR activities of Etisalat on Education, Health and Environment are designed around the following community-oriented programmes: Adopt-a-School Program (AASP); Career Counselling for Students; Etisalat Scholarship Awards;;Teacher Training Programme; Etisalat Centre for CSR; Fight Malaria Initiative; Environment-friendly ECO-SIM cards (CSR Report, 2010:13-20).
3.	MTN Nigeria is a leading telephony company in Nigeria. The vision of MTN is "to be the leading provider of telecommunications services in Nigeria with a mission to provide 1st class network quality, customer service and value." (MTN, 2012). The company's CSR programmes as published on its website and publications cover: (a) health, (b) economic empowerment, (c) education and (d) environment. The performance of MTN with respect to CSR has earned it a good reputation and appellation of "The No .1 CSR telecoms company" in the Nigerian telecommunication landscape.
4.	Globacom Nigeria Limited is a mobile telephone company which often provides sponsorship for cultural activities, historical events and sporting events. CSR initiatives of the company had benefited the Nigerian National Football Teams, FIFA U-17 World Cup, Supporters Club Sponsorship, Manchester United Football Club Sponsorship, Glo Ambassadors, GLO Naija Sings, African Handball Championship, Glo-CAF Awards, GLO International Half Marathon, Funds Glo People Police Marathon, Nigerian Premier League, Nigeria Football Federation, Eyo Festival, Glo Sponsors African Voices On CNN, Ojude Oba Festival, Confederation of African Football African Player programmes (Gloworld.com/events_sponsorships.asp, 2013).
5.	Visafone Nigeria is involved in CSR in different ways. The company has specialised telephone packages designed to reduce cost of calls for corporate organisations as well as the Small & Medium Scale Enterprises.(Visafone Communication Limited, 2013). Its CSR initiatives include donation of 200 protective helmets and reflective jackets to motor-cyclists in Lagos metropolis. Partnership with a notable NGO – Arrive Alive, to create maximum awareness on safety and responsible driving on the highways by motor-cyclists (Nigeria Bulletin, 2008).
6.	Starcomms Nigeria Limited maintains commitment to long-term sustainability and relationship with its stakeholders through its CSR activities, which include: (a) Co-sponsorship for the Nigerian Society for The Blind's SME Project, Professor Wole Soyinka's Award for Investigative Reporting, African Telecomm Development Lecture, Calabar Carnival, Lagos Lawn Tennis Club 2007 Gala Night, Stars-on- the-runway Fashion show, 2007 Red Ribbon Awards on HIV/AIDS, Entrepreneurship scheme called "Be On Your Own", Provision of 1,000 brand new highly subsidized Virtual Private Network (VFN) lines to the police for crime fighting efforts, Donation of a computer set with one year internet access to the Nigeria Police, empowerment for 100 indigent Nigerians and Donation to Pacelli School of blind & partially sighted (Starcomms.com/csr, 2013).
7.	Multi-Links Telecommunications is a telephone service provider in Nigeria. Osemene (2012:153) identified the CSR initiatives of Multilinks to include "distribution of wheel-chairs to the physically challenged; silver sponsor of West African ICT congress (2009); scholarship to students and various sales promotion efforts whereby lucky Nigerians win items such as cars, television sets, among others." The company also provided sophisticated medical equipment valued at about N6 million to the Pediatrics Department of the University of Ilorin Teaching Hospital (UIH), as well as a way of giving back to the society (Aginam. 2010).
8.	Zoom Nigeria Limited is another active player in the fixed wired and wireless segment of the Nigerian Telecommunication industry (Zoom Mobile, 2012). There are no significant mention of the corporate social responsibility initiatives of Zoom Mobile on its website and available archives.

Source: Authors

Table 2. Personal data of respondents.

Variable		Frequency	Percentage (%)
Sex	Male	145	46.9
	Female	164	53.1
Age of respondent	20 - 24years	16	5.2
	25 - 29years	123	40.3
	30 - 34years	93	30.5
	35 - 39years	36	11.8
	40 - 44years	27	8.9
	45years and above	10	3.3
Marital status of respondent	Single	202	65.8
	Married	98	31.9
	Divorced	4	1.3
	Widow	3	1.0
Educational qualification of respondent	GCE O/Level	104	34.9
	ND	69	23.2
	HND	39	13.1
	Bachelor	61	20.5
	Masters and Doctoral	6	2.0
	Others, please specify	19	6.4
Job status of respondent	Student	73	23.5
	Artisan	7	2.3
	Private sector staff	100	32.3
	Public sector staff	39	12.6
	Security personnel	4	1.3
	Self-employed/Trader	79	25.5
Telephone network of respondent	Unemployed	8	2.6
	MTN	141	45.2
	Airtel	92	29.5
	Etisalat	36	11.5
	Globacom	33	10.6
	Visafone	5	1.7
	Starcomms	3	1.1
	Others	1	0.4

Table 3. Regulations, corporate social responsibility and social reporting.

Variable	Frequency	Percentage (%)
Have you heard of CSR in the telecommunication industry in Nigeria?		
Yes, very sure	174	57.6
Yes, some how	72	23.8
Not sure	25	8.3
No	31	10.3
Is the telecommunication industry in Nigeria really concerned about consumer/stakeholder rights and tastes?		
Yes, very sure	53	17.2
Yes, some how	111	36.0
Not sure	58	18.8
No	86	27.9

Table 3. Continues.

Are there instances of sanction on telecommunication companies that flouted the stakeholder rights and short-change consumers?		
Yes, very sure	71	24.5
Yes, some how	100	34.5
Not sure	70	24.1
No	49	16.9
Which of the following telecommunication companies would you rank as the best in terms of stakeholder management, consumer rights protection and delivery of quality services?		
MTN	115	40.5
Airtel	48	16.9
Etisalat	68	23.9
Globacom	27	9.5
Visaphone	5	1.8
Starcomms	7	2.5
Others	14	4.9
Are the communication companies in Nigeria socially responsible through their CSR initiatives?		
Yes, very sure	63	21.4
Yes, some how	126	42.7
Not sure	71	24.1
No	35	11.9
Which is the popular area where Nigerian Telecommunication companies focus their CSR initiatives?		
Sports/Entertainment/Showbiz	242	80.9
Environmental protection	9	3.0
Education and training	16	5.4
Welfare services to clinic and special homes	8	2.7
Entrepreneurship and small business promotion	20	6.7
Infrastructural Development	4	1.3
Are there laws as well as competent regulatory agencies to ensure CSR compliance by telephone service providers?		
Yes, very sure	110	36.9
Yes, some how	94	31.5
Not sure	63	21.1
No	31	10.4
Telecom Consumer Parliament (TCP) is a serious forum for resolving conflict on quality of service and abuse of consumer/stakeholder rights by telecommunication companies?		
Yes, very sure	75	25.8
Yes, some how	100	34.4
Not sure	85	29.2
No	30	10.3

Table 4. Effectiveness of Regulatory Agencies on enforcement of laws on CRS and SR.

Variable	Frequency	%
Rate the Nigerian Communication Commission (NCC) on enforcement of laws on consumer/stakeholder rights and social responsibility programmes?		
Very effective	29	9.7
Effective	69	23.2
Fairly effective	136	45.6
Ineffective	63	21.1

Table 4. Continues.

Rate the Consumer Protection Council (CPC) on enforcement of laws on consumer/stakeholder rights, environmental protection and quality assurance?		
Very effective	21	7.1
Effective	53	18.0
Fairly effective	135	45.9
Ineffective	84	28.6
Rate the Telecoms Consumer Parliament (TCP) on enforcement of laws on consumer/stakeholder rights and quality assurance?		
Very effective	22	7.6
Effective	60	20.8
Fairly effective	129	44.8
Ineffective	75	26.0
Rate the Standard Organisation of Nigeria (SON) on enforcement of laws on consumer/stakeholder rights and quality assurance?		
Very effective	32	11.1
Effective	79	27.5
Fairly effective	125	43.6
Ineffective	51	17.8
Are the laws on consumer/stakeholder rights protection, as well as sensitization on CSR enough?		
Yes, the laws and sensitisation are enough	26	9.1
Yes, but there is need for more of both	127	44.3
Fair enough	47	16.4
Not enough	86	30.0
How would you describe the Nigerian laws on consumer/stakeholder rights, quality assurance and protection?		
Dogs that can effectively bark and bite	34	11.8
Dogs that can effectively bark, but cannot bite	153	53.1
Dogs that fairly bark, but cannot bite	69	24.0
Dogs that cannot bark nor bite	32	11.1
Which of the following do you think would help embed respect for consumer/stakeholder rights and CSR in Nigeria?		
Regulator's sanction on culprits	100	35.3
Heavy fines and compensation to consumers	113	39.9
Moral suasion and sensitisation.	25	8.8
Closure of non-complying companies	30	10.6
Maintain status quo of watching	15	5.3

Source: Survey 2014

Table 5. Ranking the effectiveness of Regulatory Agencies on enforcement of laws on CSR and social reporting.

Regulatory Agencies on enforcement of laws on CSR and SR	Mean rank
Consumer Protection Council (CPC)	4.77
Telecoms Consumer Parliament (TCP)	4.73
Nigerian Communication Commission (NCC)	4.33
Standard Organisation of Nigeria (SON)	4.06

relevant agencies in order to enhance wellbeing of the citizens. Furthermore, the survey highlights some the

CSR programmes reported by the leading telecommunication firms as well as analysed the performance of

the telecommunication industry in general. The published reports show clearly that the Nigerian telecommunication companies carry out several CSR programmes, but they do so purposely to boost their images, reputations and bottom-lines and not to the satisfaction of the consumers. The respondents confirmed that CSR is superficially carried out.

This paper therefore contributes to social contract theory (SCT) and ensuing debates, that CSR is a social contract, a form of hypothetical consent or agreement between hypothetical persons. The paper upholds Rawls's philosophical standpoint that although CSR as a social contract may not be binding in the strict legal sense on actual persons, but it is a morally justifiable contractual agreement that should be embraced. Since the findings from the survey would be useful to the Nigerian Communication Commission (NCC), Consumer Protection Council (CPC), other regulatory agencies, as well as the academic communities; the following are therefore recommended:

1. For regulations on CSR and SR to be effective in Nigeria, there is need for massive sensitization campaigns in the forms of education and enlightenment through the mass media. This move would create better awareness and understanding among members of the public.
2. To ensure optimal compliance with CSR and SR, the regulatory authority especially NCC should persuade the management of telecommunication companies to fortify their customer care department to handle consumer-related complaints. Also, they should deploy their CSR initiatives into developmental projects that would impact more on the lives of the host community than development of sports, entertainment and showbiz, which appears to be the priority of most telecommunication companies in Nigeria.
3. In the inability of the regulatory authorities to enforce regulations on CSR compliance and reporting needs to strengthen through the rule of law and culture of litigation. At present the Nigerian public have apathy for litigation, this weakness is exploited by the telecommunication service providers through poor service delivery and exorbitant charges. The civil society groups and advocacy groups can assist in this direction through education, sensitisation and representation of in courts.
4. To perform optimally, the capacity of the enforcement officers working in the regulatory agencies needs to be enhanced through specialised training programmes. To this end, the technical and management skills required for quality performance must be identified, and perfected through capacity-building training on policy/law enforcement within and outside the country.
5. Political will is a must for effective enforcement of regulations on CSR and social reporting in Nigeria. The regulatory agencies should demonstrate as a matter of urgency the political will through an inclusive regulation implementation that would ensure strict compliance with

the requirements of the laws by corporations.

Research limitations/implications

Although the survey has a modest sample size of 384, yet its findings revealed that regulations on CSR and SR are adequate (that is, there are enough laws on CSR), but they are ineffective (that is, the laws have not been effectively enforced). The CSR activities in Nigeria are more or else a public relations (PR) tool designed to promote their corporate image and reputation in the operating environment. It is not altruistic as members of the public are made to believe. Future research should increase the sample size, expand the sample locations and deploys rigorous inferential statistics for stronger conclusion.

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