Corporate Social Responsibility (CSR): A Case of Give and Take

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Abstract: Corporate social responsibility (CSR) has been part of society long before it was recognized as a subject. Arguably, CSR emanates from certain religious principles, which encourage the wealthy to give to the poor as a divine duty. Essentially, companies have started to customize CSR to reflect their business environment. Therefore, the maturation of CSR can be linked to a dynamic business environment, rights group, access to widespread access to information and communication technology (ICT), and globalization. The paper evaluates CSR from a comparative perspective by reflecting on the approaches of multinationals companies to the concept in different business environments. It further establishes a relationship between corporate philanthropy (CSR) and the business case by using data from a previous study. The paper provides insight on what motivates the CSR activities of companies in different societies. In the end, it walks a fine line on the extant CSR practices of international oil companies (IOCs) in the Niger Delta Region of Nigeria and business sustainability (business case). Finally, some action plans are recommended to make CSR independent of business case in less developed societies.

Keywords: CSR, Sustainability, NDR, & Business

Introduction

Corporate social responsibility has been part of society longer than it was recognized as a subject. Nowadays, many multinational companies are identifying with the concept through different ways. The concept is resonating in both the academic and business worlds. Indeed, CSR has become an expanding area of interest for diverse groups such as academia, practitioners, and entrepreneurs in both theoretical and practical perspectives (Sharma, 2013). As a result, this concept has been growing to include areas like sustainability, ethics, and disclosure in today's business. The CSR notion has become a galvanizing tool for business responsibility to society thereby, creating a trend that can hardly be ignored (Okoro, 2014). Today's business has come to realize that embracing CSR makes good business sense. However, the argument against CSR is also compelling (Carroll, Buchholtz, & Brown, 2018; Okoro, 2017).

There is a perception that CSR is built on Anglo-Saxon tradition, which makes it a western phenomenon. In this light, some authors from less-developed countries are seeking for recognition in this concept. For example, Amaeshi et.al. (2007) make a compelling case on the need to explore CSR from perspectives other than the West. The reasoning being that essentially poor countries need CSR the most. Irrespective of what side of the divide one is on, CSR could be given credit for the evolution of good corporate citizenship, which implies that multinational organizations have the moral obligation to conduct business activities responsibly beyond what is prescribed by the law (Frynas, 2009).

The interest in CSR in developing countries is viewed as a function of the desire to understand the implications of corporate activities on local communities. It is also attributable to the relentless efforts of non-governmental organizations (NGOs) and rights groups, who continually highlight negative impacts of corporate activities (Omeje 2006; Thompson, 2005). Some of these specialist groups have put into perspective the impact industrial wastes, oil spills and carbon emission can have on human lives and the environment (Douglas, Okonto, Von Kemedi, & Watts, 2004). Indeed, it is apparent that these activities have crystalized mainstream thinking, leading to the reforms witnessed in the CSR practices of IOCs in rural communities like the NDR (Frynas, 2005). The central theme of

CSR is for business to give back to society and accepting responsibility for their actions. The new paradigm expects business to be an integral part of society by being part of the solution and not being the problem (Carroll & Buchholtz, 2015). Given the center stage of CSR in today's business and society relationship, it will be more informing to explore CSR from different perspectives. The different motivations for CSR are relevant in the ensuing discourse. There is a window of opportunity to reflect on the skeptical approach to CSR, which is the controversy that the concept is hostile to business and ultimately affects its focus on the overarching aim of creating wealth for shareholders (Clement-Jones, 2005; Murray, 2005).

The CSR Concept

Nowadays companies are required to show greater interest in CSR and as a result, business strategies are being updated in this regard. For cynics, CSR is just a way designed by companies to look good before the public. However, a more positive outlook could mean that embracers of CSR simply care and want to make a positive difference in society. Therefore, the need for managers to appropriate adequate resources to CSR has been resonating within academia, the business community, and enlarged stakeholder groups. According to McWilliams & Siegel (2001), groups such as customers, employees, community groups, governments, and stakeholders, especially institutional ones exert this pressure. They argue that these expectations have led to many conflicting goals and objectives, thereby preventing clarity in the definition of the concept. Notwithstanding this fact, they define the CSR concept as:

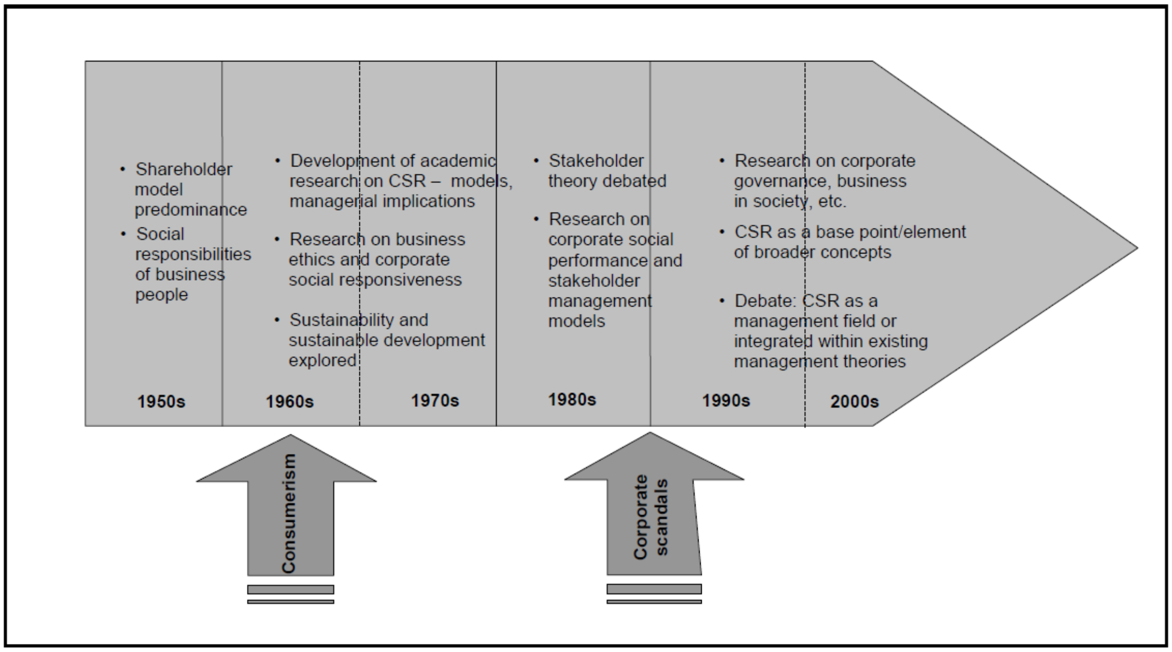
"Actions that appear to further some social good, beyond the interest of the firm and that which is required by the law". This definition illuminates that doing something required by the law does not necessarily imply CSR. Consequently, corporations are expected not to mix legal activities with CSR. This acknowledgment confirms that CSR is going beyond the law (Kakabadse, Rozuel, & Lee-Davis, 2005).

The CSR discourse can be traced to the landmark work of Smith (1776) in the publication "The Wealth of Nations" where he proposes that when business is unencumbered to pursue profit and efficiency, the outcome benefits everyone i.e. serving both business and society interests. Friedman (1970) draws his theory upon this philosophy by arguing that the overarching aim of business is making a profit for its investors if carried out ethically and within the law. He reasons that CSR is a major encumbrance for business. This position is being refuted by the reality of 21st century business environment. However, his reference to ethics remains suspect.

Friedman (1970) underscores his position through the agency theory by stating that social responsibility of business people can be likened to agents acting in an unwholesome manner as public servants. Therefore, he opines that using investors' resources for financial gain of the investors is the ultimate priority for business. He further argues that a deviation should be regarded as disservice than good to the society. This opinion refers to what is defined as 'shareholders model' or 'shareholder primacy norm' (McWilliams & Siegel, 2001; Sharman, 2013). The efficiency of this model continues to be questioned by both academics and rights groups

The CSR Crusade

The 1960s and 1970s offer a paradigm shift in business thinking, leading to increased academic and social interest in CSR (Kakabadse, Rozuel & Lee-Davies, 2005). There are now sustained debates that have resulted in a few models for CSR. Additionally, there are also opinions about managerial implications of CSR and subsequent introduction of related concepts of business ethics, corporate disclosure, and corporate responsiveness (Carroll, 1999). In the 1980s, alternative themes were introduced as balancing approach to the concept. Notably, corporate social performance and the stakeholder theory became incorporated. Scholl (2001) notes that since the 1990s CSR has been used as a framework or integrated as an element of other related concepts. Following this, Kakabadse, Rozuel & Lee-Davies (2005) summarize the evolution of CSR in the figure below:



Source: Kakabadse, Rozuel & Lee-Davies (2005)

The figure above exemplifies an overlap in the different timeframes for the evolution of the concept. Notwithstanding that CSR is the backbone for the roles of business in society, the justification for economic survival is still under scrutiny. This position is reinforced by the comments of Mathew Bishop, business editor of the economist: ***"CSR oriented programs implemented by companies are mere attempts to keep civil pressure at bay rather than an acknowledgement that business people should respond to 'stakeholders' as much as 'shareholders' concerns"*** (Salls, 2004). The author further posits that society's frustration about some decisions of companies acts as an impediment to developing an economic system, which has proved beneficial over the past several years.

People in the Friedman school of thought mostly share the above view. However, evidence of a more positive relationship between CSR programs and long-term economic performance is commonplace. The prognosis is that proponents of shareholder theory will come to appreciate CSR over the period (Post, Lawrence, & Weber, 2002; Magolis & Walsh, 2003; Thevenet, 2003). Emiliani (2001) notes that the shareholder theory is less popular in the USA than in Asia, Africa, and Europe because of the capitalist nature of these societies. The existence of strong institutional environment, guidelines, and standards make it more challenging to isolate stakeholder groups. Irrespective of the above position, there is still no absolute standard of CSR because it is at the discretion of companies but a lot of dynamism is witnessed in the subject (Daugherty, 2001). Overall, the concept will be changing according to the demands of different societies. The current movement supports diversification in the approaches of multinational companies to the development of communities (Okoro, 2014).

Motivation for CSR

Different groups have placed the motivation for CSR under unprecedented scrutiny, where some of them continue to argue about the altruism of business in their CSR practices. This line of conversation has focused on less developing countries, where corporation use corporate philanthropy as a whitewash for fostering business interests, referring to it as a triple bottom line strategy (Okoro, 2014). Nonetheless, several factors are interrelated to the engagement of companies in CSR. It is relevant to note the different approaches adopted in countries to meet business needs. Indeed, some critics view CSR as an image laundering and promotional campaign by modern business. The motivation for CSR would depend on the business environment and the level of contact with stakeholders. In this regard, the article will reflect on the motivations for CSR in extractive communities with the NDR as an area of interest.

Involvement in the community is considered a major attraction for the CSR initiatives of IOCs in the NDR. The WBSCD (1998) defines community involvement as a wide range of activities that include community assistance program; supporting education needs, fostering a shared vision of corporation role in the community, ensuring community health and safety, sponsorship, enabling employees to do voluntary work in the community and philanthropic giving. Typically, IOCs are bound to have regular contact with host communities based on the nature of oil E&P activities. This contact most times results in a constant conflict of interests; which sometimes are escalated, leading to arguments on the altruistic nature of some of these interactions. In addressing this perception, Frynas (2009) describes four reasons why IOCs engage in CSR. The motives include obtaining a competitive advantage, maintaining a license to operate, managing external perceptions and keeping employees happy. In the context of the NDR, Okoro (2014) considers obtaining competitive advantage and managing external perception as the most relevant. This does not preclude the fact that there could be elements of the other two in the CSR practices of IOCs in the NDR.

- **Obtaining Competitive Advantage**

Nowadays, companies face stiff competition from providers of similar products. As a direct response, many companies are embracing CSR in the most proactive sense. Underscoring the importance of this, Frynas (2009) argues that in oil communities, socially responsive organizations attract preferential treatment from constituted authorities. However, he notes that other factors such as expertise, politics and board composition play significant roles as well. For example, in Angola, Shell gained a competitive advantage by contributing an estimated $130 million to the country's social fund. Similarly, Shell is gaining a competitive advantage in NDR for its pioneering CSR initiatives (Okoro, 2014). Eweje (2007) views this from a different perspective by stating that host communities based on mistrust do not applaud all CSR initiatives by IOCs. In some instances, community development approaches are saddled with controversies that could led to abuse. For example, some government officials have been enticed with CSR activities for the purposes of gaining their support. The disadvantage of this approach is that some social initiatives could be skewed towards placating political decision-makers and not the enlarged stakeholder groups (Frynas, 2009). Okoro (2014) corroborates this position in his study, where he expresses concern over the political underpinnings of the GMoU. Therefore, it is could be stated without equivocation that obtaining competitive advantage is given a serious consideration in the CSR activities of IOCs in the NDR.

- **Managing External Perception**

Cynics have accused companies of using CSR as a form of cover-up for all the negative impacts of their activities. This aligns with the reasoning that the way an organization is perceived can affect its image both internally and externally. Consumers have become increasingly aware; therefore, negative perception may likely affect turnover, corporate identity, and profit. Consequently, companies have resorted to using CSR to manage public perception and identity. Unfortunately, some of such perception management approaches are reactive and intended to counter an already existing negative publicity. A related argument to legitimacy theory is that management can influence the perception of the public toward their organization (Martins, 2007). Arguably, a firm seeks in some ways to satisfy the social values of its host community and to meet the minimum norms of acceptable behavior (Wilmshurst & Frost, 2000). Perception can be image damaging if not properly managed. Therefore, some organizations consciously manage perception by owning up to the impact of their operational activities. The advantage of this approach was demonstrated by BHP, when the Iron Baron ran aground in Northern Tasmania in 1995. The organization reacted swiftly to the incident by accepting responsibility. This proactive approach helped the organization to avert high-level criticism for this accident given that they were perceived to have taken ownership of the situation (Salmons, 1995). Similarly, the image of BP is arguably not extremely damaged by the Gulf of Mexico oil spill based on their corporate social responsiveness and performance

By way of contrast, Frynas (2009) cites a reactive example, where an IOC had to rebuild a hospital destroyed by one of its contractors at Okoroba in the Bayelsa State of Nigeria. This mediatory step was taken after a long battle with an environmentalist from the affected host community. The repercussion is that long-term development of local communities is likely to be sacrificed for the purposes of image laundering. The assumption is that some companies may misrepresent facts to manage public perception. A classic example is a claim by Shell in August 1996 that

Kolo Creek flow station was fully functional and provides gas for a rural electrification scheme. However, the investigation revealed that gas was still being flared. This was contended to be part of an ongoing corporate hypocrisy (Frynas, 2009). Overall, this is not viewed as good corporate practice given that good CSR initiatives may have been sacrificed for public relations.

The NDR and the CSR Activities of IOCs

The awareness of the detrimental effects of oil E&P because of oil spills and other environmental degradation have been there in Nigeria. However, the major crisis in the NDR is a function of a presumption by the youth that community leaders are conniving with the companies to their disadvantage (Amaewhule, 1997). Consequently, these young people have prevailed on IOCs through threats on their oil infrastructure to address their concerns (Eweje, 2001). Akpan (2006) reinforces this argument by stating that the youth accuse the elders of ignorantly negotiating with IOCs and that the largesse from IOCs never got to them. On the contrary, he admits that the approach has become more sophisticated and complex. This situation has stirred research interests, as there is a need for; capacity development, sustainable economic development, social justice, conflict resolution, and CSR in that context (Caseli & Coleman, 2018; Grossman, 2005; Lertzman & Vrendenburg, 2005; Ogonor, 2003; & Thompson, 2005). Nonetheless, it could be contended that only a few empirical studies can be associated with developing nations such as Nigeria (Jamali & Mirshak, Corporate social responsibility (CSR): Theory and practice in a developing country context, 2007). Heedless of the above narrative, some major bodies have been funding studies in the NDR; prominent among them is the United Nations Development Program [UNDP]. The UNDP is very active in studies related human development and people-oriented framework in the entire of sub-Saharan Africa. For example, a certain study examined the crisis in the NDR using a host community participation-approach. The interesting angle to this study is that it went beyond economic growth to include human well-being (UNDP, 2006). A similar study was conducted by Orubu et al. (2004) focusing on the effects of oil exploration on NDR and the potential roles of the community in minimizing the environmental impact of oil E&P. These two studies highlight the developmental needs of host communities in NDR and reflect the direction of the CSR practices of IOCs in the NDR.

Carroll (1999) confirms that oil E&P present a measurable hazard to the environment because all the stages involved in the process are hardly environmentally friendly. Since the adverse effects cannot be completely ruled out; therefore, strategies are likely to focus on risk management because damage to the built or the natural environments may not be completely avoided. Following this position, Frynas (2009) reports that different groups have started exploring the potential role of CSR activities of the oil and gas sector in addressing international developmental challenges and environmental concerns in developing nations. He further opines that the effect of oil and gas production is localized. Therefore, different host communities are going to experience it differently. In some cases, the impact may not be threatening, whereas it might leave long-term damage to others. A typical example of the latter is the NDR.

The impact of oil E&P can be devastating in some host communities for several reasons but the response of IOCs is what counts. To underscore the efforts of IOCs, Frynas (2009) admits that the oil and gas industry is one of the most prominent in championing CSR. The proactive approach of IOCs is attributed to some highly visible negative effects of their operations. Such negative effects include oil spills, pollutions and the involvement of oil firms in human rights abuses, and crony capitalism. To mitigate against these negative effects and underpin their commitment to host community development, IOCs have initiated and funded community development projects such as schools, hospitals, and local credit schemes in for host communities (Idemudia, 2007). In this regard, Shell and BP are recognized for their pioneering CSR efforts in the oil and gas sector. However hard some of these IOCs work to implement good CSR practices, some host communities still argue that they do not feel the impact of such CSR initiatives (Eweje, 2007). An example of such community is the Ogoniland in the NDR, where poverty is the norm as opposed to the exception. This situations key into the position of Krishna (2007), that the level of poverty in the NDR belies the oil wealth. Paradoxically, the region contributes immensely to the country's foreign revenue. Statistics support the fact that oil and gas revenues contribute 77% of total government revenues (NEITI, 2014). The PFC Energy (a strategic advisor in global energy) paints even a brighter picture for oil revenues by projecting that between 2007 and 2020, Nigeria may be able to generate over half a trillion dollars in oil revenues. The perception is that no matter how the oil revenue is shared, members of host communities will always demand for more compensation. Okoro (2014) reports that empirical evidence suggests that the principal aim of the CSR initiatives of the IOCs in the region is to achieve sustainability. This goal is currently pursued through a local form of CSR best practices known as Global Memorandum of Understanding (GMoU). This is a participatory form of community development, which empowers local community members to take ownership of development in their community and the IOCs provide funding and oversight.

To balance the ensuing discourse, it is pertinent to explore CSR from an entirely different society such as New Zealand. New Zealand is a small country in the Pacific with a population of 4.8 million circa (StatsNz, 2018) as opposed to Nigeria's 182 million (Mbachu & Alake, 2016). The interest of companies in New Zealand could be different from the ones in less developed countries. For the record, New Zealand is a member of the Organization for Economic Cooperation and Development (OECD), which makes it an advanced nation. In this country, companies focus on healing the environment by contributing to the overall sustainability of the country. Contributions here will qualify for what Okoro (2014) refers to as soft CSR. The SBC (2016) report underscores this position by underlining that New Zealand businesses concentrate more on environmental issues in their CSR practices as opposed to its Australian neighbors. However, they are less concerned about social issues. As earlier revealed, the approach to CSR could be a function of the society. Companies in societies with huge infrastructure deficit and poverty will be occupied with addressing these gaps through their CSR initiatives and vice versa. The dearth of infrastructure in Nigeria compels IOCs to fill the gap through many CSR initiatives. The give and take of CSR are found in undocumented support for some of the IOCs that are actively involved in the development of the NDR. The government arguably is reluctant to hold some of the IOCs accountable for certain infractions. It is fair to state that the argument for CSR, which opines that involvement in CSR could remove the searchlight of the authorities from a company, subsists. Current developments support the delineation of CSR into hard and soft by Okoro (2014). This has created new frontiers in the adoption and practice of CSR. Sustainability and total disclosure are resonating in the business community as most companies want to be identified with this new paradigm. Therefore, the need to expand on these frontiers exists.

Sustainability as a CSR Frontier

The theoretical standpoints of sustainability are traced to a series of conferences between 1972 and 1992. Particularly, the UN conference on Human Environment held in Stockholm in 1992, where it was first deliberated on a global scale (Bjorn-Ola & Henrik, 2013). The recommendations at the conference were emphasized in the 1980s at the World Conservation Strategy, a collaboration between the World Wildlife Fund [WWF] and the UN Environment Program [UNEP]. The dominant issue was to advance sustainable development by making conservation a policy focus. However, the concept has assumed a more diverse position in recent times.

Following this, the Organization of Economic Co-operation and Development (OECD) and the International Institute for Sustainable Development came up with the Bellagio STAMP (Sustainability Assessment and Management Principles) as a benchmark for assessing managers towards sustainability through the OECD (Bjorn-Ola & Henrik, 2013). This approach comprises the UN organizations, national governments and the civil society organization in the development of other measurement indices of human progress that could accurately measure social and environmental factors. Nevertheless, many nations have existing sustainable development indicators as a supplement for economic indicators (OECD, 2006). In this disposition, many companies are making powerful statements about sustainability through their CSR reports. Apparently, more than 1500 organizations from 60 countries have adopted the Global Reporting Initiative (Global Reporting Initiative, 2010). This marks a paradigm shift in business thinking as well as governments and civil societies.

For many decades, profit maximization (the business of business is business) has been at the core of business goals; therefore, companies have attempted to create and sustain competitive economic performance (Hui, 2008). Indeed, the frosty relationship between business and society can be attributed to this philosophy. Consequently, the concept of sustainability has started to reverberate in business practices. Sustainability is surrounded by the ambiguity of definition and scope suggestive of the CSR concept. This view is consistent with the position of some authors, who express ambiguity in the actual nature of sustainability referring to it as being about everything and nothing at the same time. Underscoring this opinion, Pesqueux (2009) acknowledges this ambiguity in their argument that the complexity around this concept and associated interest devolve into a confusing cacophony.

Therefore, the realization that humanity has become a dominant feature in nature can hardly be disputed. Invariably, it is shaping the global landscape through its activities, which exert pressure on the world's finite resources and thus pushing the earth's biophysical system beyond its limits (Steffen, Jager, Carson, & Bradshaw, 2002). These changes are being addressed through many phrases such as climate change, degradation, and loss of biodiversity (Crutzen, 2006). In this regard, it is contended that the sustainable practices that society constantly engages in are not sufficient to create sustainable system (Sterman, 2012).

The above author reckons that real issues around sustainability are ignored or yet to be addressed. This position has placed some commentators in a position of joining technology as an obstacle to sustainability. Van de Leeuw (2010) corroborates by stating that technology "far from serving human needs, is driving development in directions potentially opposed to sustainability". It therefore follows that sustainability goes beyond changing light bulbs; it is rather a concept that is broad, interrelated and all encompassing (Weinstein, Turner, & Ibanez, 2013). Consistent with this, decision-makers in business and society have come to grasp that policies have come short of solving persistent sustainability problem, but on the contrary causing them (Sterman, 2012). An example of such situation is witnessed in some well-thought-out programs that could create unanticipated side effects (e.g. emission from cars).

In simple terms, sustainability implies maintaining the capacity of ecosystems to support socio-economic system in the long-term (Holling & Gunderson, 2002). Berkes, Colding, & Folke (2003), present a three-feature description of sustainability; 1] the change that a system can experience, but still retain the previous control on structure and functions and degree of attraction within a sustainable trajectory, 2] the capability of the system for self-organization, and, 3] the ability to optimize capacity for learning and adapting. They further reinforce the significance of resilience in the concept because it is the only framework to maintain stability in the process of change (Weinstein, Turner, & Ibanez, 2013).

As sustainability continues to gain prominence in CSR, some organizations have started viewing it beyond responding to a business enhancing strategy. This discovery has led to a suggestion that for a more effective sustainability, for-profit and not-for-profit organizations need to cooperate by setting aside some ideological differences. This approach may be less costly in the future for both parties (Hall & Vrendenburg, 2005). However, this alliance may not be healthy for society as the oversight functions of NGOs could be undermined. The impact or disclosure as part CSR and its significance in corporate image can hardly be exaggerated at this point.

Corporate Disclosure another soft CSR

The environmental responsibility of organizations has arisen because of the demand from stakeholders for companies to be transparent about their business dealings, which affects the environment and society (Ostlund, 1977). Arguably, the transparency of social and environmental activities can be enhanced through such disclosure. Their governance and ability to demonstrate accountability to various stakeholders could shape the future of 21st-century organizations. Therefore, the disclosure of information whether financial or non-financial is an important variable in any measurement given that it highlights certain characteristics such as measurement method, presentation, and timeliness of reporting (Marson & Robson, 1997). In this regard, disclosure indexes have been developed and found to be a valid measure of the extent of disclosure in accordance with a certain disclosure requirement. For example, an environmental disclosure is suggestive of the manner in which societies try to understand the relationship between business and the natural environment. Essentially, environmental disclosure depends on the different expectations by societies on how an organization should deal with the natural environment and what should be adjudged as a responsible action.

Baron (2014) opines that many large and leading companies acknowledge a strong disclosure regime as a recent device for “attracting capital” and sustaining “confidence in the capital market”. He further reasons that having frail disclosure and "non-transparent practices" may result in unethical behaviors that can be damaging to the company, market integrity, and weakening shareholders' wealth and affecting the economy and society.

It is instructive to note that the law governs the financial disclosure of organizations whilst non-financial information disclosure is voluntary (Deegan, 2007; Echave & Bhati, 2010; Ostlund, 1977; and Perez, 2009). Thus, CSR reporting is a means of corporations revealing their business motives to the public beyond what is required by the law (Baron, 2014). Organisations are still required to provide a mandatory report on their financial position and performance. Unfortunately, a few countries require reporting on wider performance criteria such as social and environmental.

The issuing of corporate environmental reports is voluntary, recent and a growing phenomenon. The trend in most developed nations is for companies to disclose both financial and non-financial information. This approach helps to determine the actual form of the company before external and internal stakeholders (Baron, 2014). It is noteworthy that the shareholder view of organization disclosure creates a focus on financial information, which are enshrined in their annual report. From a stakeholder perspective, it is not only the financial information that is relevant in the annual report; a broader communication and information are expected.

Interestingly, the stakeholder theory underscores the association between a company's economic performance and the quality of corporate social disclosures (Turcsanyi, 2013; Jamali, 2008). The implication is that the more a company's economic performance, the more it is expected to disclose on their social responsibility in order to meet the public's expectations (Echave & Bhati, 2010). Consequently, corporate social disclosure by companies could be linked to a good image as the company is perceived to be ethical in their actions (Baron, 2017). Companies that operate in environmentally sensitive industries are more likely to disclose environmental information compared with other companies. Evidence suggests that companies operating in environmentally sensitive industries are more likely to disclose environmental information to avoid government sanctions (Liu & Anbunmozhi, 2009). In order to maintain the legitimacy of operations in these industries, managers have incentives to increase environmental disclosures to manage stakeholder perceptions about the company's performance on environmental matters (Clarkson, Richardson, & Vasvari, 2008; Dong, Buritt, & Qian, 2014).

From a normative ethics perspective, corporate social disclosures are viewed as an accountability vehicle for informing interested stakeholders that the firms consider their interest in their decisions (Thijssens, Bollen, & Hassink, 2015). Additionally, an ethical deontological view of this approach also focuses on doing what is right and it is founded on a sense of duty and values. Therefore, all stakeholders of an organization have a right to know the social and environmental implications of an organization's operations activities (Kabiri & Akinussi, 2012). Following this narrative, organizations tend to disclose environmental and social information that is relevant to their most dominant stakeholders (Moir, 2001; Thijssens, Bollen, & Hassink, 2015).

Conclusion/Recommendations

The give and take of CSR are evidenced in the motivation for embracing the concept as a sustainable business strategy. For example, in the NDR IOCs are motivated by keeping a conducive business environment to ensure an uninterrupted oil E&P. Maintaining a license to operate is not likely a motivation as most IOCs have powerful links in the government and the political class. They have been strategic in planting some of the most influential Nigerians in their corporate boards (Okoro, 2014). Therefore, the issue of maintaining a license to operate does not suffice. In a country like New Zealand, maintaining a license to operate might be more challenging. Consequently, companies focus on the soft side of CSR such as environmental and corporate disclosure issues. The reasoning being that it is an enlightened society and does not depend on companies for social welfare provision because a safety net already exists for the populace. Therefore, any publicized infraction in such society could lead to a company being blacklisted. The two perspectives underscore the fact that a company engages in CSR for some sort of business gain (give and take). However, some companies are smarter than others in masquerading the underlying motives for their CSR activities. In order for IOCs to demonstrate altruism in the CSR efforts by taking the under listed actions;

Action I: *Educating stakeholders on the remote purposes of engaging them and deemphasizing the business case. This can be done in a more sustainable way without applying the usual 'divide and rule'. There is a need to focus on younger stakeholders, who are allegedly the ones at the forefront of the conflicts,*

Action II: *Emphasizing the need for them to be part the solution to the region's multifaceted problems by integrating themselves into the society. They could achieve this by investing in transparency initiatives, which are aimed at strengthening governance in the region and nationally as well,*

Action III: *Liaise with development experts with expertise in extractive community development to articulate initiatives that do not end up being philanthropic. IOCs can achieve this by seeking ways of improving human development indices such as education, healthcare, infrastructure etc. in the region and beyond. They will need to have functional ways of monitoring progress for every identified index,*

Action IV: *Establish an absolute disclosure framework, which is aimed at promoting transparency. Achieving this will require IOCs to disclose details of their practices that are not required by law. Such disclosure will take responsibility for the good and bad that are associated with their oil E&P in the region. Their actions and inactions to situations especially conflicts should also be made public to the host communities.*

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