

An Assessment of the Triple Bottom Line Concept on CSR Effort in FMCG in Nigeria

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Abstract

This seminar scanned the history, impact, nature and objective of CSR in Nigeria using triple bottom line concept-TBL- (profit, people and planet). The primary focus of the study was to launch the impacts of TBL concepts of CSR in multinationals in the non-oil sector (FMCG) using Lagos as a CSR engagement. CSR or Communal responsibility aimed at bringing development, specifically in the rural communities and the less privileged. In situations like Nigeria, where the infrastructural facilities are either not available or insufficient standard of living continuously declined. This research is critical because there is dearth of development and governments are no longer able to meet the needs. This research is against the pursuit to use CSR in solving societal problems, but rather investigate whether multinationals have actually used its corporate social responsibility initiatives to meet human development and infrastructural need of its host communities, which suffer displacement, loss of livelihood, environmental pollution and work hazard as a result of their production. This paper also addressed CSR gap and to evaluate the impact of existing CSR Practices on the economic, environmental, and social bottom line in human development by explaining driving forces that mandate adherence to organizational, Ethical, Environmental, human rights and working conditions, occupational health and safety practices within the ambits of existing laws in Nigeria. Conclusion and recommendation were given among is the Political will to sponsor a bill in the hallow chambers that will firmly establish corporate ethics among the firms in Nigeria specifying rights, responsibilities and enforcement of each party. It is believed that at the end of this paper, the readers and the audience would have greatly added to their understanding of the comprehensive meaning of CSR in Nigeria and the world at large.

Key words: Corporate governance, the triple bottom line, Environmental-friendly product, management and respect for humanity, life-work balance, green procurement ad manufacturing.

Introduction:

Corporate Social Responsibility, for most organisation, is usually the last thing on the agenda after safeguarding a healthy bottom-line. However, time has proven that organisations, that pay as much consideration to it while tracking profits stay around for much longer.

Over the last 50 years, environmentalists and social justice advocates have fought for the growth of the traditional 'bottom line' in business to include more than profits.

To this end, the Triple Bottom Line concept of “profit, people, and planet” was developed for measuring the overall success of any business. Thus, at the end of each year, businesses not only calculate incomes, but also look back to assess the impact they have made on the people (host community as well as their own employees) and the planet (environmentally-friendly operations, waste disposal, cleanliness, reverse logistics etc.).

History of CSR in Nigeria:

The term “Corporate Social Responsibility” which became popular in the 1960s refers to the responsibility of companies to positively impact their employees, environment, customers, stakeholders and host community at large. This is one of the ways that business units can demonstrate worthy environmental stewardship; which not only refers to the need to delight our physical environment with respect but also promotes a shift in the thinking of business concerns from a merely profit-oriented mindset, to a service-oriented one.

Over the years, the incidence of bringing socio-economic development toward the Nigerian society has increasingly become difficult, and it takes only a dutiful study to locate the basic causes. Nigeria is faced with the extraordinary shortfall in the provision of infrastructural facilities that would have facilitated social development and economic growth. The limited available ones are in the appalling state. The roads are bad, electricity is in short supply, health care delivery system is poor, education is substandard, there is poor security system, high rate of unemployment etc. Since the provision of essential amenities in Nigeria has solely been the responsibility of government, the failure of government, as a result of corrupt practices and fiscal disorderliness, to provide these amenities has constituted one of the major causes of development hindrance. Countless years of *under*-investment and poor maintenance culture have left Nigeria with the noteworthy infrastructure deficit which is holding back the country’s development (Okelola and Salami, 2012). In an attempt to address the infrastructure problem in Nigeria, the Directorate of Food Roads and Rural Infrastructure (DFRRI) was created in the early 80s for the provision of economic and social infrastructure. The scheme which was more of an integrated rural development strategy to develop rural access roads, embarked on rural electrification, water supply to rural communities, and so forth. Afterwards, Public-Private Partnership initiative was implemented in 2009 by the then civilian government of the Federal Republic of Nigeria, under the leadership of former late president Umaru Musa Yaradua. “PPP” programme has been identified as joint ventures between government and private stakeholders with the aim of fast-tracking sustainable development in the country. Through “PPP”, corporate business firms, be it indigenous, foreign, multinational corporations, or non-governmental organizations, are meant to be part and parcel of the process of providing infrastructure for development in Nigeria. Corporate organizations make their contribution in the form of corporate social responsibility (CSR).

The practice of corporate social responsibility, as one veritable instrument in assisting government to build infrastructure for growth and development has a history that stretches back into centuries. Since the mid-1800s, corporate social responsibility has grown in ribs and bounds, mainly in advanced economies. In the early years, businesses had majorly concerned themselves with employees’ productivity. Most obviously, business organizations placed a lot of emphasis on profit making at the expense of staff welfare, environmental safety, and the socio-economic development of host communities and society at large. Companies, even, as supposed corporate citizens, preferably live for issues and activities that promote the ambition and development levels of their organizations rather than embracing corporate social responsibility (WBSCD, 2005).

Despite efforts from both the government and corporate organizations, Nigeria remains backward in the area of infrastructure development which is an indication that more are being required from both parties. The private organizations, in their drive for profit maximization, are expected to do more using corporate social responsibility instruments. Corporate social responsibility practices in Nigeria and Africa have been challenging, slow in progress and largely with less results. Business in these regions indulges in CSR activities with economic benefit (specifically profit optimization) as their strongest motive. The process of doing business, particularly, in case of Nigeria, has become a no-mean-feat owing to a number of reasons, among which are, lack of infrastructural facilities, especially, non-availability of power and energy, and unreliable means of transportation. In addition, due to the prevalent culture of corruption, faulty fiscal policies, persistent inactivity of government agencies, the progress of CSR in Nigeria is being hampered (Adeyanjou, 2012).

Impacts of Multinational companies to CSR in Nigeria:

Corporate Social Responsibility (CSR) has been extensively adopted by major Multinational in Nigeria, most especially in Lagos. Following indictments, by civil society in the Niger delta region in Nigeria, regarding the environmental impact of their activities and the poor treatment of the labour force in developing countries, were observed (Jenkins, 2005). Therefore, CSR is becoming an essential instrument in the firms to manage their stakeholders' interests (Carroll, 2008; Jenkins, 2009). Multinational most especially oil exploration companies are increasingly obligated by United Nations (UN) agencies, international non-governmental organisations (INGOs), or development agencies from developed countries, to partake in development initiatives (Berman, 2006; Haufler, 2004; Idemudia, 2010). However, the literature questions whether non-oil Multinational like FMCG could have a more positive role in promoting human development by sharing responsibilities with government and civil society organisation (Banerjee, 2001; Blowfield, 2007; Margolis and Walsh, 2003). According to Vogel (2006), CSR has had an encouraging impact on working conditions, environment and human rights in developing countries. In dissimilarity, Blowfield (2005), Frynas (2005), and Newell and Frynas (2007) have debated that the positive impact of CSR in developing countries is limited because CSR practice depend on "business case" logic. As noted by Visser (2008), these works are most often theoretical and not supported by evidence-based knowledge.

Nature and meaning of corporate social responsibility:

Corporate Social Responsibility (CSR) is a polysemous concept. It is a fundamentally disputed concept with overlapping interpretations which is dynamic in nature (Matten and Moon 2008).

Variations in the meaning of CSR across different national and international contexts have been attributed to socio-cultural contrasts (Matten and Matten 2008, Amaeshi et al. 2006, Maignan and Ralston 2002, Aguilera and Jackson 2003), contrasts in government capacities (Frynas 2012, Steurer 2010, Moon and Vogel 2008, Albareda al. 2007 & 2008, Moon 2004) and economic needs (Blowfield and Frynas 2005, Amaeshi et al. 2006, Vogel 2006, Jamali and Mirshak 2007). Despite the specific circumstance, the major premise of the idea of CSR is that business has duties to play other than its shareholders, investors and its legal obligations (Carroll 1999: 274; Friedman 1970). CSR includes considering the effects of business on the shareholders as well as on stakeholders which are " any group or individual who could affect, or is affected by, the achievement of the firm's objectives " (Freeman 1984:47).

The importance of stakeholders and the probability of them being taken into consideration, vary according to their level of “salience”. According to Mitchell et al. (1997) salience is grounded on three variables: “power, legitimacy and urgency”. The possession of two or more of these attributes increases the salience of a stakeholder. Mitchell et al. (1997).

Furthermore, CSR is generally seemed to be charitable in nature. Businesses could, at their own freedom of choice, determine their forms of social engagement and the standards to which they could be appraised. However, CSR also has obligatory aspects in respect of legal obligations and customary ethics. (Blowfield and Frynas 2005, Weinstein and Waddock 2005, Carroll 1991). This self-contradictory aspect of CSR is important when it comes to examining the human rights responsibilities of enterprises. Most CSR issues are related to human rights. E.g environment, labor, working environment, transparency, stakeholder engagement, social investment. Considering CSR from a human-rights perspective which was linked to international human rights laws which are ingrained in a legal framework. However, international human rights law is not applicable in business circle, but to the states. States, unvaryingly, are responsible for applying it to non-state entities under their jurisdictions.

This description of human rights’ responsibilities has been challenged by changes in the international system.

Up until the 1970s, it was extensively accepted that enterprises could only be involved in human rights violations through the intercessor of states. However, revealed incidents of corporate involvement in human rights violations in developing countries in the 1970s and 1980s led to a revision of this perspective (Utting 2000, Cutler 2006). Globalization has led to alliance of this view as the powers of business have expanded beyond the economic dominion into political and social spheres (Strange 1996, Detomasi 2008). Businesses progressively exercise direct impact over the lives and well-being of individuals (Matten, Crane and Chapple 2003, Scherer and Palazzo 2011, Ratner 2001: 461) while governments’ authority over enterprises is in decline. Furthermore, international law, which stipulates the human rights responsibilities and duties of state and non-state actors, has not advanced in response to these changes (Scherer and Palazzo 2011, Clapham 2006, Cragg 2000).

Objectives of CSR in relation to triple bottom line concept:

The objectives are summarized with below three components of sustainability (also known as the Triple Bottom Line), which have often been termed by many as CSRs’ Areas of Impact.

- a. Sustainable development: This is defined by the development that meets the needs of the present without compromising the proficiency of future generations to meet their own needs (World Commission on Environmental and Development, 1987); however the Triple Bottom Line in consideration, according to Crane and Matten (2003) believe that companies have one primary objective “profitability” but that they also have objectives of adding environmental and social value to society.
- b. Economic sustainability: This is an area of impacts in the corporate social responsibility engagement that entails business organizations to be financially strong to enable them meet CSR requirements. In addition to profit making, establishment of jobs and employment opportunities, reduction of poverty level, payment of taxes and bills, upholding to labour rights, avoidance of any form of

corrupt practices, etc., can be included as ingredients of economic responsibility of business.

- c. Social development: This can also be earned through ensuring protection of welfare, health and safety of society. In as much as Business Concerns can contribute toward social development through making provisions for schools and education materials, health care system, good drinking water, building of access roads, sports and recreational facilities, and concern for crime and security (Adeyanju, 2012); businesses are equally anticipated to use green business practices, in which they can comply with regulations that relate to the safety of the natural environment.

The practice of CSR can have imperative effects and benefits, and these constitute the substances of arguments for CSR practice. Schema (2012), confirmed that CSR, as a strategic practice is key to organizational success, because it is one of the few practices that can contribute to a healthy bottom-line and long-term sustainability. According to Schema (2012), effective CSR strategy must consider alignment to organization business strategy, commercial added value, and sustainability of impact. Some of the benefits of effective CSR approach includes; improved relations with the investment community and access to capital; stronger performance and profitability; enhanced employees relations and company culture; risk management and access to social opportunities; and stronger relationship with communities and legal regulation.

Another group of scholars, Porter and Kramer (2006), admitted that CSR practice offers opportunities towards companies to build positive images for themselves. In their view, if CSR is conducted in a way that effectively helps society; the main benefit that companies might gain from this is the positive effect on the standing that by itself can lead to competitive advantage. CSR raises goodwill among businesses, communities and other stakeholders, and it increases shareholders' wealth. In addition, corporate social responsibility is capable of producing proficient workforce, ensures innovations; it attracts investors and improves the welfare of host communities and society at large. It is also essential, in justifying CSR's action, to take cognizance of its important contributions toward national economies. A corporate organization, in collaboration with promotion of national governments is saddled with responsibilities of providing for infrastructural facilities and other developmental projects. However, there are divided opinions about the usefulness of the concept of CSR.

The theory of the triple bottom line (TBL) Concept:

The expression "the triple bottom line" was first invented in 1994 by John Elkington, the founder of a British consultancy called "SustainAbility". His disagreement was that companies should be preparing three different and somewhat separate bottom lines. One is the outdated measure of corporate profit "bottom line" of the profit and loss account. The second is the bottom line of a company's "people account i.e a measurement in shape or type of how socially responsible an organisation has been all through its activities. The third bottom line of the organization's "planet" this account for a measure of how environmentally responsible it has been. The triple primary concern (TBL) subsequently comprises of 3Ps: profit, people and planet. It points is to quantify the social, financial, and environmental performance of an organisation within a

timeframe. TBL just estimates organization that produces. Its assesses the full cost involved in doing business (The economist, Nov 17th, 2009).

John Elkington model contends for a **balanced approach** to deal with estimating performance after some time:

So **Profit, People and Planet** aim to measure the financial, social and environmental performance of a business over a period of time, according to The economist, (Nov 17th, 2009);

Profit

- Senior managers are familiar with profit maximization strategies
- Profit and loss account obtainable from the income statement
- Reliable figure from audit professionals

Planet

- How well do investors measure the impact of business activity on the environment
- Not just measurement of physical adverse effect on the environments but less tangible once like emission by using of sustainable input e.g using of bio-degradable raw material for disposable packaging

People

- Measures **degree** to which business is socially responsible to both internal and external stakeholders
- Consistency in calculating reliable report of social engagement.

To a large extent, the TBL is a demonstration of the balanced scorecard with the same fundamental principle: what organisations measure is what they get, because what they measure is what organisations are expected to pay attention to. Only when companies measure their social and environmental impact will have socially and environmentally responsible organisation (The economist, Nov 17th, 2009).

According to Crlyaan Edward in 2018, she noted that the University of Scranton recommended evaluating a business's preliminary triple bottom line with the following measures:

Economic measures

- Average incomes
- Underemployment costs
- Employment distribution by sector
- Revenue by sector

Environmental measures

- Greenhouse gas emissions
- Amount of waste generated
- Use of post-consumer, recycled material
- Water and electricity consumption
- Fossil fuel consumption
- Waste management

Social measures

- Median household income
- Unemployment rate
- Crime per capita
- Average life expectancy
- Education levels

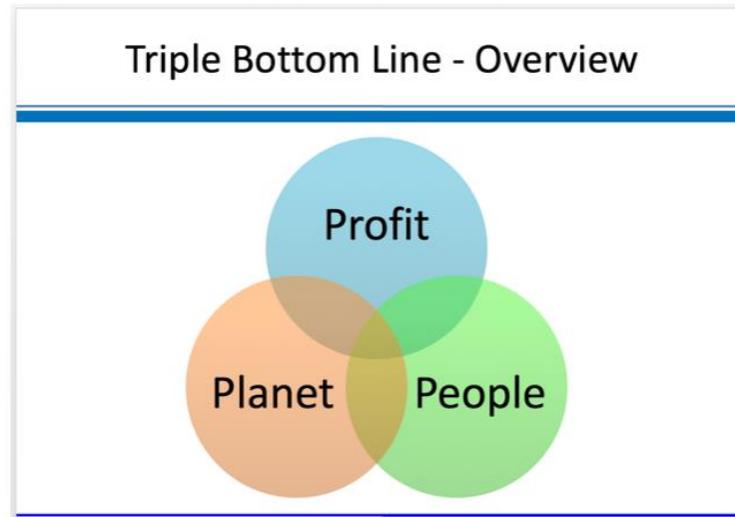


Fig 1 Tripple Bottom Line - Overview¹

TPL Limitations with Traditional Measures of Business Performance:

According to Jim Riley, The Triple Bottom Line approach (Profit, People and Planet) ascended out of frustration with customary, financially-focused measures of business performance, which have inclined to stress profit as the key metric

- Businesses are usually presumed to be profit-maker
- Profit is the old-style measure of business success
- Profit is closely related to business value; examples are share price and market capitalisation
- Profit is frequently the foundation for financial incentives e.g. career promotions and management bonuses, MBO etc

Benefits of Measuring the Triple Bottom Line:

Jim Riley also explains the possible benefits of measuring a wider scope of business performance based on Profit, Planet & People include:

- Encourages businesses to think beyond narrow measure of performance (profit)
- Encourages CSR reporting

¹ Adapted from <https://www.business.com/articles/triple-bottom-line-defined/>

- Supports measurement of environmental impact & extent of sustainability

Criticisms of the Triple Bottom Line:

Some of the criticisms that have been made of Ellington’s model are;

- It is not very useful as an overall measure of business performance
- It is hard to consistently measure People & Planet bottom-lines
- It has no legal requirement to report it. i.e. takeoff has been poor

Table 1 Some CSRs practices in Nigeria²

CSR Name	Targets	Operator	SETUP YEAR
Dangote Foundation in partnership with bank of industry	Providing fund for job creation	ppp	2011
PZ Cussons Foundation	Potable water, road rehabilitation, education	Private	2007
Samsung Engineering Academy	targetting empowering 10,000 beneficiaries to become entrepreneurs in the area of technology training.the training span 1 years intensive basic, intermediate and advanced engineering skills	PPP initiative between Samsung Electronics and the Lagos State government through the World Bank-supported Lagos Eko Secondary School Education Project	2012
Cadbury Nigeria foundation	to promote nutrition and healthy lifestyle to help improve the lives of children and their families	Private	
Unilever partnered with Society for Family Health	Sunlight Village Intervention to focus on Diarrhea prevention, Diarrhea treatment and Oral care	privates partnership	2014
Unilever Nigeria also launched its Customer Development Motorbikes Project	entrepreneurship by operationalizing third party sub-distributors across Nigeria with two-wheeler bikes(Job creation)	Private	
Reckitt Benckiser in partnership with the federal government	Save a Child a Minute to Combat Diarrhea among Nigerian Children	PPP	2016
Nestle Nigeria youth entrepreneurship and helping the talented ones	The company also runs the “My Own Business (MYOWBU) Street Vending Programme,” which teaches young people skills and expertise needed to operate a micro-enterprise.	Private	2017

Measurement of Triple Bottom Line concept on CSR effort in FMCG Company in Nigeria.

A key challenge of the TBL, according to Elkington, is the strain of measuring the social and environmental bottom lines. Profitability is essentially quantitative, thereby easy to measure. What constitutes social and environmental responsibility, however, is somewhat subjective for example, how do we put a Naira value on an oil spill in Nigeria (Niger-delta area) or on preventing one?

In accordance with Carroll (1999) submission on characteristics, which made an important contribution to the deliberation on the meanings and nature of CSR, He described a four part definition to the concept when he stated that corporate social responsibility has the characteristics

² Source: Field observation 2019

of being ethical, economical, legal and discretionary. In respect of these, I will also rhetorically measure CSR practice in Nigeria based on the below criteria, according to Ciliberti, F., Pontrandolfo, P., & Scozzi, B 2008

1. Organizational practices
2. Ethical practices
3. Environmental practices
4. Practices of human rights and working conditions
5. Practices of occupational health and safety
6. Practices to establish relationship with society

Measuring through the above Ciliberti approach, will have done justices to the Triple Bottom Line concept of “profit, people, and planet” on CSR effort in FMCG company in Nigeria. More emphasizes will be on people and planet which is often forgotten concept in Nigeria and sadly no concrete law compelled investors to invest in CSR as it being done globally except in developing countries. However, it can be contended that there are numerous legislations in Nigerian that incorporate certain expectations within their provisions either directly or indirectly regulate the practice and/or observance of CSR. For instance, Section 279 (4) Companies and Allied Matters Act 1990, points out that “the director of a company is to have regard in the performance of his functions includes the interests of the company’s employees in general as well as the interests of its members” (The Law Society Gazette, March 1st, 1995). Note that companies in Nigeria are not exempted from carrying out social responsibilities towards the environment, but saddled with responsibility to ensure that such proposed social friendly policies are implanted in their Article and Memorandum of Association. In a bid to emphasize responsible behaviour, countless laws have been put in place for the protection of the environment. These laws specify criminal sanctions for non-compliance as contrasting to voluntary adherence. Some of the examples of these laws according to The Law Society Gazette, 1st of March, (1995) are;

- a. National Environmental Standards and Regulations Enforcement Agency (Establishment) Act 2007: This act offers for the principles of compliance with environmental protection. It also offers offences and subsequent punishment with respect to the environment according to The Law Society Gazette, 1st of March, (1995).
 - I. Sections 20 to section 29, states the expected standards of ensuring environmental protection.
 - II. Section 20 principally relates to air quality of the environment.
 - III. Section 27 deals with the discharge of hazardous substances and related offences.
 - IV. Section 30 provides for the powers of the Officers of the Agency to enter premises, take samples, investigate and even have the exercise right of seizure.
 - V. Sections 31 and 32 offer for the offences.

Another Act that appeals for social responsibility in the angle of environment (Planet) is;

- b. Harmful Waste (Special Criminal Provisions Act). This act disallows the carrying, depositing and dumping of harmful waste on any land, terminal waters and matters relating thereto.
 - I. Section 1(1) discourages all activities relating to purchase, sale, importation, transit, transportation, deposit and storage of harmful waste.

Section 1(2) reckons the offences. This act provides for the penalty of the imprisonment. The Act makes it a general offence for anyone to deal with harmful waste. Likewise, there are arrangements for the rejection of diplomatic immunities in foreign nationals who might want to hide under under the said Act to execute this offense.
- c. Criminal code is another laws that deal with the protection of the environment. Certain sections of the code specifically provide for the protection of the public health.
 - I. Sections 234 to 248 of the Criminal Code provides for offences against public health.
 - II. Section 245 affirms as offences, the corruption or fouling of the water, stream, well, tank spring and reservoir
 - III. Section 247 provides for noxious acts and section 243 provides for exposing and adulteration of food or drinks.
 - IV. Section 244 provides for offences relating to dealings with meat disease.
 - V. Section 246 provides for offences against burial in houses.

CSR practice in Nigeria based on 6 criteria in 2.4 above, according to Ciliberti, F., Pontrandolfo, P., & Scozzi, B 2008 are as follows;

Organisational practice:

Multinationals in Nigeria need to inculcate organisational practices in their organizational structure to ensure that CSR is a seamless project in their organisation, starting from CSR education, training etc.

Thus, some of the best way to measure the CSR realities are to review below instruments for organisational practice;

- a. Measuring through provision of relevant training in CSR to supplier, 3PLs, Retailers and Vendors
- b. Measuring through Share CSR activities and practices with all relevant stakeholders
- c. Measuring CSR effort in an organisation through department or sub-department
- d. Measuring Human resources department of an organisation, through a defined roles and responsibilities for CSR
- e. Measuring an organisational instrument mechanism to receive feedback from stakeholders, regarding existing CSR.

Ethical practice:

Ethics is a very multifaceted subject, it is quite different from legality, but at the same time it is difficult to distinguish between ethics and legality. An ethical value varies between individual and organisation and also between different cultures.

Corporations for example, may face legal action for failing to adhere to the ethics integrated in its CSR. Ethics incorporated in CSR could be viewed as a promise protected by legal contract. Corporations may be exposed to suit for contract breach if it fails to comply with any promise (ethics intrinsic in its CSR) it made. Thus, the gap between specified corporate ethics and actual practice has a legal and ethical implication;

It is a known fact that ethical standards appear to be confused or mixed up with legal requirements in some situations.

Legal action serves as a regulatory framework over the corporations' activities; they also provide a sense of direction and confidence to the corporations on the direction they could operate. More so, once the social expectation is created as a result of the criteria laid down by law, a number of other forces among are; institutional investor demands, consumer demands, NGO demands and particularly community demand interaction to create incentives for corporations to meet the standards set out in the law, whether 'enforcement' is a realistic cause or a mere threat, (Kagan, R., Gunningham, N. & Thornton, D. (2003) depends on whether it is purely ethical or legal.

The ethics of CSR are equally fundamental, particularly in ensuring corporations' responsiveness to sustainable developments of the community at the point when CSR is mixed with ethics, it screens corporate exercises, and for all intents and purposes proceeds to keep up an moral course that supports the general public.

This is particularly important during times of change and intense pressure when often no just ranges in place to regulate and direct corporations through complex encounters about what is right or wrong. It is therefore relevant to consider the difference between ethics and legality. Ethical basically means; moral, upright, fair, decent or just and principled,. It is derived from the term 'ethics', which generally refers to moral rules or principles of behaviour for deciding what is right and wrong.

Hence, corporation could measure its CSRs' operation in Nigeria using below ethical instruments;

- a. Measurement of company policies on supplier selection's process to checkmate procurement bias decision process like vendor offering gifts, free services etc.
- b. Measurement of illegitimate pressures on suppliers, via SLAs or KPIs.
- c. Measurement of price and service information about suppliers with other irrelevant stakeholders
- d. Measurement of favoring any particular supplier just because of managers' preferences and discouraging a fair selection process
- e. Measurement to ensure all departments meet ethical standards in their independent job process
- f. Measurement of unlawful advantage in competition by using contract items.
- g. Measuring how organisations give out wrong information on purpose
- h. Measuring how organisations use specific items pointing out specific suppliers in contracts

Environmental practices:

The environmental stakeholders are under moral and legal obligations to protect and enhance the natural environment. They can do this by contending destructive environmental projects; promoting environmental sustainability of natural resources, good environmental policy/practice; and struggling for environmental justice (Farinloye 2006 cited in the Punch, July 24 page 16, 2006). Also, Osibanjo (1998: 150) noted that the environmental stakeholders include the government and its regulatory Agencies, the project proponents, the local communities, the non-governmental organization (NGO's) and the general public and everyone is a stakeholder in the environment. (IAGS, 2011)

Government has a major part to play in providing national regulatory frameworks for integrating development and conservation. To achieve these, below should be done by government: (GRI 2009).

- a. Establish a comprehensive system of Environmental law and deliver for its implementation and enforcement by all stakeholders.
- b. Review the suitability of legal, political and administrative controls concerning implementation and enforcement mechanisms.
- c. Ensure the national policies development plans and programmes, budgets and other decisions take full account of their environment.

Use economic incentive or disincentive as suitable measures to achieve sustainability. The environmental stakeholders will generate credible and trusted framework (GRI 2009) mostly because of the way they are created; through a multi-stakeholder, consensus seeking approach. This means that representatives from a broad cross section of society i.e society, business, academics, Labour, accounting investors, civil, governments, and others from all agreed and accomplish consensus on what rules an environment should contain. Organizations naturally inductee different types of stakeholders' engagement as part of their regular activities, which can provide useful inputs for decision on reporting. These may include stakeholder commitments for the drive of compliance with internationally- agreed standards, or informing continuing organizational business processes. (EIA Act, 1992). In addition, stakeholders' engagement may also be instigated specifically to inform the report preparation process and also Intermediation among Environment and Sustainable development. Environmental degradation is to a great extent brought about by man's activities and can likewise be an outcome of man's hazards. The outcome is that, natural process of ecosystem is adjusted and may have irreparably implication.

- a) When the environment becomes degraded, all forms of life are threatened (Farinloye 2006 cited in the Punch, July 24 page 16, 2006). Also, Osibanjo (1998: 150) opined that the environment is "man's immediate surrounding's (that is, water, air, land, including associated living and non-living resources) which provides life support system for mankind". This definition infers that the environment provides the natural resources on which national economies are erected and sustained. Accordingly and for conceptual analysis, the ethical, social, political, technological, legal, etc. environments can be distinguished. (Scribd, 2005). The social environment consists of desires, expectations, attitudes, degrees of intelligence & education, beliefs & customs of people in a society or group. (Scribd, 2005). The political and legal environment refers to laws, regulations and government agencies. The ethical environment, which can be amalgamated under the social

environment, includes set of usually accepted and practiced standards of personal conduct (Koontz and Weihrich, 1988:30). Thus, the goal of sustainable development is to meet the needs of the present without conceding the ability of future generations to meet their own needs (Sustainability Reporting Guidelines, SRG 2014). As part of critical forces in society, organizations of all kinds require a significant role to play in achieving this goal. Yet, in this era of unprecedented economic growth, achieving this goal can be perceived more of, an ambition than a reality. (SRG, 2014) in as much as economies continue to globalize, new opportunities to engender prosperity and quality of life arise through knowledge sharing, trade and access to technology. However, these opportunities are not at all times available for an ever growing human population and are conveyed by new risks to the stability of the environment. Statistics indicating positive improvements in the lives of many people around the world are checkmate by frightening information about the state of the environment. Hence, the sustainability has been frazzled to be of supreme importance in achieving sustainable development (McCarthy 1992: 5). The Brundtland Report (WCEIAGS, 2011) commissioned by the United Nations to examine long term environmental strategies, likewise argued that economic development and environmental protection, could be made harmoniously, but that this would require radical changes in economic practices throughout the world (Welford and Stanchan, 2005 : 551). The report established that business policy desires to be proactive and not reactive such that inter-generational considerations and long-term environmental protection are observed. Sustainable development stances a challenge to industry to produce higher levels of output using lower levels of input and generating less waste

Thus, some of the best ways to measure environmental practices in organisation are as follows;

- a. Measuring how organisations use biodegradable raw material for production
- b. Measuring how organisations use recycled materials for packaging?
- c. Measuring how organisations support and encourage suppliers on reducing waste (especially hazardous, electronics waste and health waste)
- d. Measuring how organisations put special emphasis on producing recyclable and reversible materials in production and also design meeting standards for protecting environment in the processes of lifecycle management, production, packaging and storing
- e. Measuring how organisations support suppliers to implement processes that are appropriate for sustainable environmental protection

Practice of human right and work condition:

International human rights law imposes binding obligations on states by requiring them to respect and protect human rights, while non-state actor like private corporation etc. are only cheered to respect human rights. For instance, with regards to State mandatory obligations, the Opening of the Universal Declaration of Human Rights (UDHR) states that:

“Whereas Member States have pledged themselves to achieve, in co-operation with the United Nations, the promotion of universal respect for and observance of human rights and fundamental freedoms”. (UDHR, 1948)

Wettstein (2012) identifies three major approaches used to address the problems posed by the contraction of states' powers and the enlargement of corporate power in the domain of human rights.

Firstly, international human rights documents remained reinterpreted to apply to non-state actors. For instance the request of human rights provisions to non-state actors can be deduced from Article 30 of the UDHR:

“Nothing in this Declaration may be interpreted as implying for any State, group or person any right to involve in any activity or to perform any act meant for the destruction of any of the rights and freedoms set forth herein.”(UDHR, 2008)

An addition to Articles 5 (1) of the International Covenant on Economic, Social and Cultural Rights (ICESCR) and the International Covenant on Civil and Political Rights (ICCPR) which state that:

“Nothing in the present Covenant may be interpreted as implying for any State, group or person any right to engage in any activity or [to] perform any act aimed at the destruction of any of the rights or freedoms recognized herein, or at their limitation to a greater extent than is provided for in the present Covenant”. (ICCPR, 1992)

Thus, the best approach to measure CSR in an organisation is identified below;

- a. Measuring how organisations keep some suppliers out of cycle, just because they have managers from different backgrounds, religion, ethnic group, tribe and gender
- b. Measuring how organisations design procedures and mechanisms to monitor equality and fairness in terms of recognition, promotion and career growth.
- c. Measuring how organisations give opportunities for each employee working in all supplier companies
- d. Measuring how organisations keep appropriate procedures in place to ensure that all employees can benefit from all their legal rights, and also working in accordance with rules, regulations and national and/or international standards
- e. Measuring how organisations ensure that physical and psychological working conditions comply with all rules and regulations in place

Practices of occupational health and safety:

OHS covers the social, mental and physical well-being of workers. Apparently, the apprehension for the employees' well-being should be one of the foremost aspects of corporate social responsibility of any company. The expression “Corporate Social Responsibility” (CSR) undoubtedly reflects the words that form it, the demands that society or people make towards the firm as a social institution. These demands become prospects that individuals as a group assume the firm to satisfy in a particular social model, including not only the creation and distribution of wealth from a mainly economic perspective, but also the contribution to resolving any social problems that emerge (Araque, R.A,Montero, M.J,2006). The concept of CSR has evolved over time (Carroll, A.B, 1999) becoming richer as academics and practitioners have shown growing interest in the field. There have been evidences of companies' commitment to society for over three centuries (Steiner, G.A, Steiner,J.F,2000). Within the scope of prevention, CSR can be perceived as a voluntary commitment whose objectives and actions must always be directed

beyond the minimal levels of worker protection laid down by Asian or European legislation. That is, both safeguarding that employees benefit from advanced standards of occupational health and safety than those required by the law, and in view of suggestions, for example, the application in the work environment of health, safety and welfare criteria in the recruitment of sub-contractors or during the time spent in commercializing goods and services.

The health environment of occupational health and safety in connection with Labour should be safe and healthy, something that is very often not the case for far too many workers. Every day turns up many examples of workers all around the world exposed to risks to their health, including dust, dangerous fumes, noise, poisonous chemical, vibrations and extreme temperatures. Unfortunately, many Asian employers are not really concerned about the protection of their employees' occupational health and safety, and even worse, some employers do not even realize that they have the moral, and often legal, responsibility to protect their employees (Moraru. R,Babut.G,Matei,I2009). Occupational health and safety is a wide-ranging discipline to deals with.(Erickson,P.A,1996):

To sum it up, according to Bestran and Pujol, CSR can provide the framework to connect occupational health, safety and welfare to other relevant aspects as below; (Bestraten.M,Pujol.L,2004):

- Human resources.
- Balance between work and family life.
- Other fundamental rights.
- Environmental issues.
- Safety and public health i.e. product safety, part or component safety etc.
- Profitability and productivity.

The need to harmonize instruments, methods and vocabulary is one of the most important questions to start with. (Cioca, L.I, Moraru, R.I, GB, 2010). OHS and CSR executives need to speak the same management language, and one way to do this is to make the role of OHS explicit within CSR (EASHW, 2004). CSR can be seen as an opportunity to integrate OHS aspects into a broader framework (EASHW, 2004). Invariably, it is an opportunity to discourse OHS questions beyond the basis of compliance with the legislation.CSR may likewise be in charge of the connection between the company's social concern and its notoriety in the market progressively obvious. OHS practitioners are introduction initiatives targeted at presenting the firm's actions in a positive light, but CSR can show how to capitalize on these actions "learning effect" in the most efficient way. CSR allows business to deeply oblige itself to workplace health, safety and welfare. This, however, also means judiciously following a path towards consolidating the achievements of CSR and OHS while avoiding the risk of devastating management with yet another new priority. In order to meritoriously determine how OHS could potentially develop under the influence of CSR, it is necessary to analyze the presence of OHS in CSR nowadays.

Thus, some of the ways to measure the presence of OHS in CSR are identified below;

- a. Measuring how organisations design appropriate procedures to ensure that working conditions do not jeopardize human health and safety
- b. Measuring how organisations ensure that all safety, security and protection measures are in place for all activities

- c. Measuring how organisations design procedures to ensure that sensitive and delicate products are stored under appropriate conditions
- d. Measuring how organisations promote and maintain highest degree of physical, mental and social well-being of workers
- e. Measuring how organisations retire their staff on the basis of health problems caused by working conditions
- f. Measuring how organisations protect their workers from risk adverse to health.
- g. Measuring how organisations adopt their occupational environment to the physiological and psychological capabilities of workers
- h. Measuring how organisations adopt work and family life balance policy for their workers .
- i. Measuring how organisations keep Safety and public health week annually for their workers
- j. Measuring how organisations ensure they have safety policy and discourage unsafe act for their workers

Practices to establish relationship with society

Establishing relationship with the host country and society in general is one of the most important CSR for organisational image and goodwill. This could start by developing and carrying out programs like training and development of local suppliers and also social activities like carrying out volunteer work, charities, public education, health education, supporting sport activities etc.

Thus, to measure CSR in connection with organisational relationship with the society itemized below;

- a. Measuring how organisations actively participate and organize non-profit social activities, such as volunteer work, charities, public auctions, etc.
- b. Measuring how organisations support sport activities and public education

Analysis of CSR:

CSR in Nigeria: impact, Issues and Modes:

Every one of the interviewees recognized that Nigerian firms are occupied with one CSR activities or the other. However, In line with triple bottom concept understanding of CSR 80 percent of the respondents said that there is an awareness of CSR in Nigeria but without or without significant actions, while 20 percent either claimed there is almost no awareness of CSR, also of all the 80% implementing profit oriented CSR only 60 and 40 are people and planet oriented CSR to fulfill the triple bottom concept understanding as shown in the table below:

Table 2 Tripple Bottom Concept³

PROFIT	PEOPLE	PLANET
85	65	30
83	60	40
87	55	35
82	70	25
75	50	43
78	50	42
68	68	65

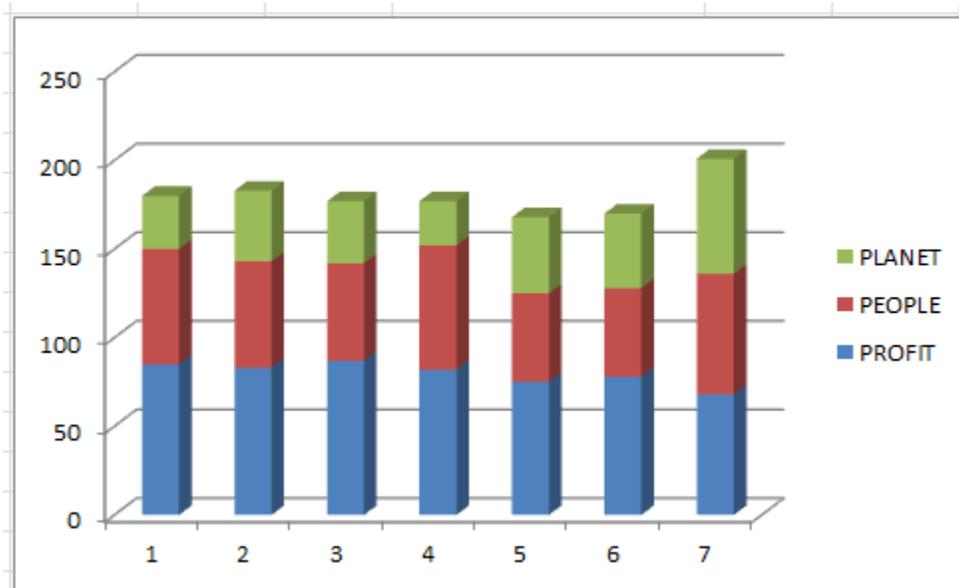


Fig 2 Bar chat Tripple Bottom Concept⁴

The respondents all agreed that CSR is necessary in the Nigerian business environment. Some of the reasons they gave for this response include the need for the private sector to complement the government in providing people and environmental oriented CSR (e.g. through capacity building, infrastructure development and healthcare provision), as well as the awareness that companies cannot truly claim to be successful and outstanding performer, if the economy, environment and people in which they claim to have attained this success are below standard as the case of Nigeria. Some also argued that many of the firms in Nigeria make huge profits and they need to give back to the public that sometimes overt or covert harmful effect of their activities.in as much as interviewee expectations comes across as a reasonable expectation, it will be worthwhile to position it within the context offered by the Nigerian corporate governance framework for such social orientations. Regrettably, this will be hard to achieve as long as the institutional framework places more emphasis on firms as private actors, with private rights mainly

³ Source: Author's field survey

⁴ Source: Author's field survey

embedded in contracts (license of operation), and less emphasis on firms as fabrics of the society with the purpose of providing some social benefits (i.e. employment, productivity, economic growth, sustainability, etc.) (Fannon, 2003).

Drivers of CSR in Nigeria:

These drivers are not special to Nigerian condition and have been recognized in different societies and national business frameworks also. But the fascinating thing is how similar drivers across localities upsurge to different CSR responses, which further reinforces the argument that CSR is a socially entrenched practice. The respondents all agreed that CSR is necessary in the Nigerian business environment. Some of the reasons they gave for this response include the need for the private sector to complement the government in providing for the people and also government to provide a strong legal framework to compel private investors to institute triple bottom concept policy which will not only center on profit but people and planet which suffer directly the impact of the investor's activities.

Table 3 Driving forces to CSR operation in Nigeria⁵

DRIVER'S INFLUENCE	%
Brand influence	80
Country regulation	60
Brand success	70
Public pressure(host community)	90
Multinational influence	80
industry competition	80

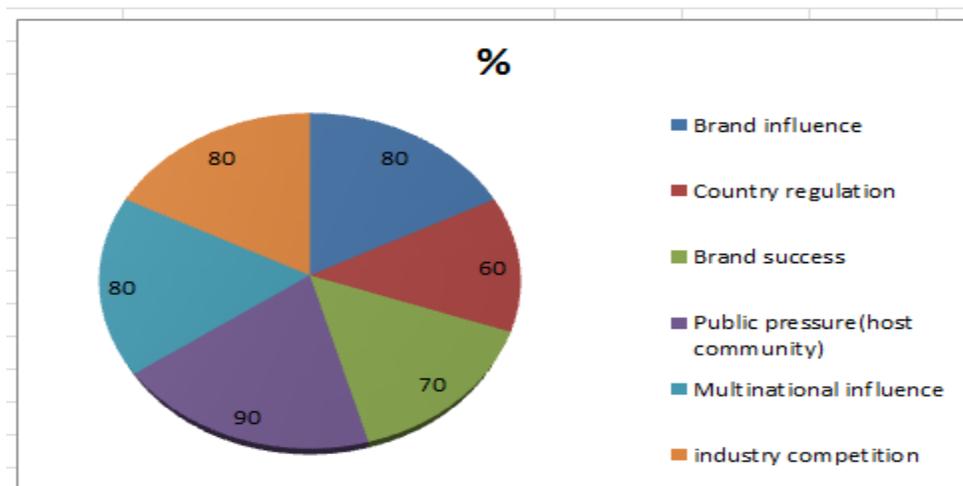


Fig 3: Pie Chart⁶

⁵ Source: Author's field survey

⁶ Source: Author's field survey

Chi-square analysis.

Chi-Square: This is the test of strength of association between 2 categorical variables in this case, if private investors (FMCG) in Nigeria are profit and people oriented and/or profit and planet oriented to fulfill the triple bottom line concept of CSR practice.

Table 4 Chi Square Tests

		Chi-Square Tests				
PEOPLE		Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
50	Pearson Chi-Square	2.000 ^b	1	.157		
	Continuity Correction ^c	.000	1	1.000		
	Likelihood Ratio	2.773	1	.096		
	Fisher's Exact Test				1.000	.500
	N of Valid Cases	2				
55	Pearson Chi-Square	. ^d				
	N of Valid Cases	1				
60	Pearson Chi-Square	. ^d				
	N of Valid Cases	1				
65	Pearson Chi-Square	. ^d				
	N of Valid Cases	1				
68	Pearson Chi-Square	. ^d				
	N of Valid Cases	1				
70	Pearson Chi-Square	. ^d				
	N of Valid Cases	1				
PEOPLE	Pearson Chi-Square	. ^d				
	N of Valid Cases	1				
Total	Pearson Chi-Square	56.000 ^a	49	.229		
	Likelihood Ratio	33.271	49	.958		
	N of Valid Cases	8				

a. 64 cells (100.0%) have expected count less than 5. The minimum expected count is .13.

b. 4 cells (100.0%) have expected count less than 5. The minimum expected count is .50.

c. Computed only for a 2x2 table

d. No statistics are computed because PROFIT and PLANET are constants.

Table 5 Chi Square Tests

Chi-Square Tests				
PLANET		Value	df	Asymptotic Significance (2-sided)
25	Pearson Chi-Square	. ^b		
	N of Valid Cases	1		
30	Pearson Chi-Square	. ^b		
	N of Valid Cases	1		
35	Pearson Chi-Square	. ^b		
	N of Valid Cases	1		
40	Pearson Chi-Square	. ^b		
	N of Valid Cases	1		
42	Pearson Chi-Square	. ^b		
	N of Valid Cases	1		
43	Pearson Chi-Square	. ^b		
	N of Valid Cases	1		
65	Pearson Chi-Square	. ^b		
	N of Valid Cases	1		
PLANET	Pearson Chi-Square	. ^b		
	N of Valid Cases	1		
Total	Pearson Chi-Square	48.000 ^a	42	.243
	Likelihood Ratio	30.498	42	.906
	N of Valid Cases	8		

a. 56 cells (100.0%) have expected count less than 5. The minimum expected count is .13.

b. No statistics are computed because PROFIT and PEOPLE are constants.

We could conclude that the CHI square test carried out on data was not significant at 0.13 level for both profit and people and/or profit and planet(2-tailed $p > 0.005$) of significance. ($X^2=229.00, df=49$). And ($X^2=243.00, df=42$).

(The P-value is not significant, indicating that there are no association between the variables) so we conclude that there is no significance difference between profit making or people and planet concept from FMCG in Nigeria(i.e the assumption -Null- that FMCG Company in Nigeria adhered to triple bottom line concept in their **CSR** is shown as true therefore we accept the null and reject the alternative), although companies might not have meet up to expectations of their host community in Nigeria but there are standard requirements which the investors or FMCG have met which includes some profit, people and planet implementations.it was also observed that the standard met was as a result of the above standard in table 4.2 which are drivers that influence the implementations.

It is also worthy of note that among the drivers, country regulation had the lowest achievement in FMCG industry as seen in respondent result, is inadequate country regulation (inadequate regulation and enforcement) on the path of the government.

In the face of the agreed laws and sanctions, the challenge of Nigeria as a country has been a problem of enforceability i.e. the issue frequently results in concerns about how to make companies comply and to what extent could these penalties be enforced against an individual in the face of the law? Currently, there is a bill on CSR which Consequently, the House presided by the Speaker Hon. Yakubu Dogara passed the Bill into second reading and submitted the Bill to the House Committee on Commerce for further contributions to 2018.

Unambiguously, the Bill sought to amend sections 8 (1) of the Financial Reporting Council Act 2011 that states that the Council shall monitor compliance with reporting requirements specified in the adopted corporate governance.

Also Section 49 (h) of the Act that was projected for amendment stated that there would be a mandatory percentage of CSR responsibility requirement by companies that earned an average of N50,000 000 and above in profits in three succeeding years

Conclusion/Recommendation:

There is a philosophy of corporate social responsibility. That when the working condition is quiet and cheerful, the goodwill so created will mean expanded income.

Among the difficulties confronting the advancement of a CSR culture in Nigeria are absence of resources, poor organisational structure and insufficient or indistinct returns on investments. For developing organizations, these can appear to be outlandish. The accompanying recommendations may prove useful: The most significant advance for organisations are;

1. To embrace the rule and work with a financial limit; the idea is to do whatever is within their capacity. A growing business can engage in acts of kindness like organizing medical campaigns for poor people in its immediate environment in conjunction with other businesses and volunteer professionals.
2. To ensure that their CSRs cover areas like organizational practices, ethical practices, environmental practices, practices of human rights and working conditions, Practices of occupational health and safety, practices to establish relationship with society as enumerated in chapter 2.4 so as to ensure that their CSR cover people and planet in accordance to triple bottoms' line concept.
3. Organisations with similar idea can consolidate to executive people oriented CSR instead of micro charity with little or no impact on the host community.
4. Organisations must set up market measures and parameters that will empower them to be educated about being socially responsible to make corporate social duty responsibility fruitful and to make industrial products meet anticipated economic, social and environmental needs
5. Organisations should continue to monitor and maintain a positive adoption and implementation of corporate social responsibility which could reduce abrasion within the organisation. this could add to increments in organisational efficiencies through the following;
 - I. Establish a comprehensive system of Environmental law and deliver for its implementation and enforcement by all stakeholders.
 - II. Review the suitability of legal, political and administrative controls concerning implementation and enforcement mechanisms.
 - III. Ensure the national policies development plans and programmes, budgets and other decisions take full account of their environment.

- IV. Use economic motivating forces or disincentive as proper to accomplish sustainability. The environmental stakeholders will create tenable and trusted framework (GRI 2009)

The following suggestions may prove useful: The most important step for Government is;

1. Political will to sponsor a bill in the hallow chamber that will firmly establish corporate ethics among the firms in Nigeria. And also a special CSR Bill to establish and enforce the Corporate Social Responsibility Commission ("CSR Commission"). The Commission with the response of designing, execution, management and establishment of policies and reliefs to host communities for the material, physical, ecological or different types of degradation endured by the host due to the activities and negative impact of the organizations working in their communities.
2. Massive edification of the Nigerian society on the advantages of CSR and furthermore emphasize on the minimum constitutional duties that are forced on the Nigerian government in the light of the already existing high and different taxes at different strata of the Federal, State and nearby Governments (Oserogho Associates, 2008).
3. As a form of compliance incentives, The federal government should propose a basic minimum reduced charge on taxes and levy for all companies and organisations and associations while the penalty charge for non-compliance with the statutory requirements of the Law could be expanded by similar limits of the CSR charge itself (Oserogho Associates, 2008). This will take care of the profit of the organisation while the organisation will take care of people and the planet.

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