Corporate Social Responsibility of Businesses

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OBJECTIVES OF THE STUDY
The principal objectives of the study are:
1. To seek for an appropriate definition of corporate social responsibility.
2. To establish if there is need to enforce its application in Nigeria.
3. To find out if it is practiced in Nigeria.
4. To establish if its application can be extended to grass-root level (to small businesses and private level)
5. To enable take decision on whether it is still relevant in Nigeria.

Abstract
Corporate social responsibility is an amplification of what was originally regarded as social responsiveness of business to the environment or community in which they operate. Being so amplified, most governments make it mandatory that portion of the profit realized by any business organization should be ploughed back to the community to enhance the living condition of the citizens. In the process, businesses partner with government to provide essential infrastructural amenities necessary for industrialization. In so doing, business operation is facilitated and the welfare of the people is uplifted. It is established that most successful businesses in Nigeria like banks and the multinationals perform their annual social corporate responsibilities. Private individuals also practice social responsibility through donations for developmental activities when they return for Christmas celebration to their respective villages. This practice is considered necessary especially in developing economies like ours where despite the lengthy years we have spent as an independent nation, we are still struggling to survive through industrialization and many are still living in abject poverty without good drinking water, electricity, good roads and other good things that make life sweet.

Keywords: Corporate Social Responsibility, social responsiveness, Business environment, industrialization, developmental activities, corporate responsibility, moral obligations.

Introduction
The Primary and most fundamental objective of the entrepreneur for engaging in business is profit maximization. In recent times, there seem to be a shift from this to some other motives considered very essential to production by management, economic and marketing experts. Some of these motives include customer satisfaction, high quality products and service delivery. Somehow, very embarrassing to some investors and other stakeholders is, “Corporate Social Responsibility”, which incidentally contradicts the primary objectives of the entrepreneurs because it is a debit to the profit and loss account. It decreases the profits earned by the firm for no tangible contribution of the community towards the production of the goods and services. Consequently, it reduces the dividends due to investors, profit sharing and salaries to staff, tax to government and remuneration to directors and other stakeholders. This study is intended to examine the relevance of Social Corporate Responsibility of business in the modern economy generally and in particular to developing economies like Nigeria and other African countries where basic infrastructural amenities are lacking and the peoples’ welfare needs are neglected by government and agencies designated to be doing so.

Definition
Weihrich, Cannice and Koontz (2011:42) define Corporate Social Responsibility as the serious consideration of the impact of the company’s action on society. This was considered to be closely related to the term social responsiveness, a term considered to be older to the business world. Social responsiveness is the ability of a corporation to relate its operations and policies to the social environment in ways that are mutually beneficial to the company and to society. The society being referred to in this sense is the immediate environment or community. It includes the charitable organizations within the vicinity, schools, colleges and institutions of higher learning, hospitals, churches, civic centres and government set ups. Businesses are established to make some earnings or profit in other to survive and expand. The continuity is a matter of concern to the government because government is interested in job creation and tax realization from the businesses. Likewise, the
neighbourhood is interested because the existence of the businesses guarantees enhanced living standards for the community. As soon as a big firm is cited within a locality, good roads are built to ensure that their products enter the market without obstruction. Imperatively, the new firm comes in with electricity usually as source of power for the operation of the machines. In addition to all these developmental projects, the community expects donations, cash and others as voluntary support to assist the growing village. While these grants and donations are not mandatory, they all have moral backing from the government.

Oyedjio (1995:44) says that when we talk of social responsibility of business, we mean the obligations of business to society. It is the roles which a firm must perform for the society at large as a matter of duty without being told or ordered to do so. The implication is that a firm has a duty to serve the interest of the society, promote social welfare, participate responsibly and make whatever is productive for the society. The firm should assume a wide range of non-economic responsibilities for the improvement of quality of life in the country it operates. Above all, it should ensure that it conducts its dealings with utmost integrity, adhering to the highest standards of ethical, just and fair conduct. Social responsibility of business implies that a firm has the duty to conduct itself as a good corporate citizen, to strengthen the country economically, however expedient and profitable a venture could be for the firm. While profit is much desired by the company, it emphasizes that the firm should have a sincere consideration for the environment in which it operates.

Aluko et al (1997:60) citing (French and Saword 1975:378) define social responsibility as the duty of a privately owned enterprise to ensure that it does not adversely affect the life of the community in which it operates. It also refers to the obligations of decision makers of corporate organizations to take actions which project and improve the welfare of society as a whole along with their own interests (Davis and Blomstrom 1975:39). Davis (1960) refers to social responsibility as the businessman’s decisions and actions taken for reasons, at least partially beyond the firm’s economic or technical interest. Bowen (1953) says that they are obligations to pursue those policies to make these lines of actions which are desirable in terms of the objectives and values of our society. The above emphasize on social responsibility of business being business involvement in actions expected from firms by the community in which they operate. Such actions must be in positive, non-destructive and contribution to the betterment of human dwellers of the community. They assist the society to achieve objectives directed towards enhanced social well being.

Nzelibe, Emegulu and Onubogu (1997:247) depose that social responsibility can be defined as an acceptable obligation of helping the society by businesses to enable it function properly for the benefit of the people and itself. In doing so, businesses interact with the society as none can exist in isolation of the other. Some raw materials used in production by businesses are generated from the community and the finished goods also go the community, therefore, it would be wise they go along together as partners in progress with businesses attempting to take care of their welfare needs.

Andrew (1971) refers to social responsibility as the intelligent and objective concern for welfare of society that restraints individuals and corporate behaviour from ultimate destructive activities, no matter how profitable, and leads in the direction of positive contributions to human betterment variously as the later may be deferred.

Onwuchekwa (1996:1) citing Luthans and Hodgets (1976) defines business social responsibility as the obligation of businessmen to pursue those policies to make those decisions or to follow lines of action which are desirable in terms of the objectives and values of the society. Bedian (1987:611) says that social responsibility of business includes the reactive responsiveness to its obligatory operational activities like economic, productive and legal requirement to its stockholders and also its stakeholders which include the society, government, customers, employees and local community. Onwuchekwa (1996:2) further gave his definition thus, “business social responsibility” is operationally defined as the managerial intellectual concern and practical involvement on social issues relating to business interdependence with the society of location.

Werther (Jr) and Chandler (2011) use the phrases shown below to describe corporate social responsibility:

1. Corporate Responsibility,
2. Corporate Community Engagement,
3. Community Relations,
4. Corporate Stewardship,
5. Social Responsibility, and

Post, Lawrence and Weber (1999:56-75) believe that corporate social responsibility means that a corporation should be held accountable for any of its actions that affect people, their communities and environment. It therefore follows that negative business impacts on people and society should be viewed seriously and corrected. Emphasis on profit maximization should be relaxed to enable businesses consider other stakeholders. They consider these terms to by synonymous with corporate social responsibility:

1. Corporate philanthropy,
These phrases seem to explain the term "Corporate Social Responsibility" more, signifying that it has become mandatory moral responsibility as it is backed by government edicts and legislations. Benn and Bolton (2013:56) accept the view that corporate social responsibility now encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time. In the 1980s, the concept has moved from being a nonentity in the business world to becoming almost universally sanctioned and promoted by all constituents in the society from governments and corporations to non-governmental organizations and individual consumers (Lee 2008:53). Today, major international organizations such as the International Labour Organization, the United Nations, the World Bank and World Health Organization have internationalized the promotion and monitoring of corporate social responsibility initiatives within their portfolios.

We can comfortably conclude that business social responsibility issues are environmental issues. The business is located in an environment constituting nuisance and environmental problems to the society and so cannot close its eyes to the problems of the society to which it belongs. Products of the firm are expected to be marketed in the same environment and if the business decides to pay non-chalant attitude to the community, the community would also pay no attention to their products and the entire organization. Business social responsibility is therefore the voluntary contribution targeted at enhancing or improving the standard of living or welfare of the residents sharing common location with a business organization. Funds so expended are usually debited to the profit and loss account of the business concern since it has no tangible profit motive in the short run.

Benefits Accruing from Corporate Social Responsibility

1. A vast majority of business social responsibility contributions are targeted towards community development. The developed community generates growth and commerce thereby creating need of commodities produced by businesses and so it turns the process into a virtuous circle.
2. Again a good number of such contributions come in the form of health welfare packages to enhance the well being and social status of the community members; examples are, cottage hospitals, recreational facilities, clubs and schools.
3. Attraction of infrastructural amenities; most tarred roads leading from urban to rural areas are constructed by resident business organizations and the same applies to electricity projects. With electricity, darkness disappears and light emerges introducing further development to the community.
4. From the above new introductions, more industries are attracted to the community resulting to employment generation.
5. Businesses through added responsibility are geared to higher productivity and profitability to enable them to meet with expectations.
6. Business social responsibility takes care of certain projects that government and the local ruler-ship of a community cannot afford with less stress.
7. It helps to create a friendly atmosphere between the community and the business organization.
8. Contributions made through business social responsibilities disarm the governments and make them to relax stringent tax policies and restrictions on business organizations.
9. As the world pursues globalization and interdependence, business social responsibility brings the businesses nearer to the locality, creating unity and peaceful environment for efficient operational performance.
10. The community through such benefits perceives that they are in partnership and are willing to make contributions for the survival of the business.

Defects of Corporate Social Responsibility

1. Business is established with a primary objective of making profit to the benefit of shareholders. Social responsibility diverts the attention of organization to other things.
2. Businesses after discharging their social responsibility tend to recover what they paid by inflating sales prices. In so doing, the incidence of such cost is borne by the society or purchasers.
3. In the international market, with intensive competition, prices are low in countries where social responsibility is non – obligatory and high in countries where it is strictly observed. The effect is that companies operating in countries where it is not observed is at advantage.
4. Observance of social responsibility makes a business influential and powerful within the community. With this, the firm could influence the law makers to be lenient on them even if they violate the laws.
5. There are divergent views on whether businesses should be involved in social issues and this can bring disharmony within the community.
6. Businesses are experts in commercial ventures. Involvement in social issues where they do not possess
the required skill is diversion.

Post, Lawrence and Weber (1999:56-75) have the following arguments in favour and against corporate social responsibility:

**Arguments in Favour of Corporate Social Responsibility**

(a) It balances corporate power with responsibility.
(b) It discourages government regulations.
(c) It promotes long term benefits for business.
(d) It responds to changing stakeholders demands.
(e) It corrects social problems caused by business

**Arguments Against Corporate Social Responsibility**

(a) It leads to lower economic efficiency and profitability.
(b) It imposes unequal costs among competitors.
(c) It imposes hidden costs passed on to stakeholders.
(d) It requires social skills business may lack.
(e) It places responsibility on business rather than individuals.

**Corporate Social Responsibility Practice in Nigeria**

Much has been said on business social responsibility but what matters in reality is the practice. It is universally normal for a lot to be documented or put on paper as binding laws without that law put in practice. The Federal Government would like businesses to devote some of their income to the society or community where they operate. To a large extent, firms in Nigeria have greatly contributed to community development and general welfare of the people. Firms have built welfare centres, community clinics and civic centres. Universities have also benefitted from such ventures. To a great extent however, it seems that banks are more involved than other organizations. The other groups are the multi-nationals like Guinness Nigeria Plc., and Cadbury Nigeria Plc. The reason for bank involvement is not far-fetched. The Central Bank of Nigeria, the Federal Ministry of Finance and other regulatory bodies are so closely monitoring the activities of these banks and if one says that these banks are handled with iron whips, it is not exaggeration. Below are evidences of social responsibility practice by some Nigerian banks. The United Bank for Africa Nigeria Plc annual Report 2010 page 39 contains the following shown as donations. “In order to identify with the aspirations of the community and the environment within which the group operates, a total sum of N59.9 million was given out as donations and charitable contributions during the period. These comprise of donations to educational institutions and charitable organizations”.

**Fig: 1 UBA (CSR) for the Year 2010.**

<table>
<thead>
<tr>
<th>S/No</th>
<th>Beneficiary</th>
<th>Purpose</th>
<th>N ‘Million</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>University of Ilorin</td>
<td>Donation of Cyber Cafe to the University</td>
<td>34.35</td>
</tr>
<tr>
<td>2.</td>
<td>Benue State University</td>
<td>Support of University Endowment fund</td>
<td>10.00</td>
</tr>
<tr>
<td>3.</td>
<td>NACA</td>
<td>Support of programmes and initiatives</td>
<td>10.00</td>
</tr>
<tr>
<td>4.</td>
<td>Afe Babalola University</td>
<td>To support University endowment fund</td>
<td>2.50</td>
</tr>
<tr>
<td>5.</td>
<td>University of Jos</td>
<td>To support University initiatives</td>
<td>1.00</td>
</tr>
<tr>
<td>6.</td>
<td>Fed Uni of Tech Akure</td>
<td>To support University initiatives</td>
<td>2.00</td>
</tr>
<tr>
<td>7.</td>
<td>Nig Navy Sec Sch. P.H.</td>
<td>To support the School initiatives</td>
<td>0.02</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>59.87</td>
</tr>
</tbody>
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The group also, through UBA foundation (Solely funded by the Group) committed N523 million to several social and community development initiatives during the year.

Seven Up Bottling Company Plc., Annual Report and Accounts 2008 page 9 depose as follows:

“Corporate Social Responsibility: As a good corporate citizen, the company remained committed to raising the quality of life of people in its operating environment through the various contributions given to its host communities. The types of contributions vary widely and include donations towards community development projects, road construction, contribution to non-governmental organizations and investment in youth’s development through sports. The company continues to review and enlarge these areas of focus not only to ensure that they align with its policy but also to identify where improvements could be made. We ensure that growing shareholders value is compatible with increased accountability for social and environmental performance. To this end, the company strives always to minimize the effect of its manufacturing operations on the environment”. Guinness Nigeria Plc., Annual Report and Financial Statement 2008 page 12 reports as shown below:

Corporate Social Responsibility: Guinness Nigeria Plc., is committed to Social Responsibility (CSR) as we believe that our focus on CSR not only serves the interest of society but also makes us more competitive
and helps to create and manage a more sustainable business. We have therefore continued our social investments in the area of water, health and education. We continued to support financially the three Guinness Eye Hospitals in Lagos, Onitsha and Kaduna. We also provide improved water to 400,000 people in the course of the financial year in Ajegunle, Lagos, Ogba – Ikeja, Oshodi, Onitsha, Abeokuta and Maraba near Abuja. During the year, the company instituted a scholarship scheme for young school leavers from Guinness Nigeria’s host communities to acquire technical skills and entrepreneurship training at the Institute for Industrial Technology (IIT) as part of our efforts to build amazing relationship with the communities. Several young school leavers from these communities have since commenced their training at this institution. Similarly, as part of effort to ensure a conducive environment for our business in Edo State, the company has embarked on a project to tar some roads and provide drainage facilities in Oregbeni, the host community of the Benin Brewery. In the course of the year, the corporate citizen report was published and distributed to all key stakeholders. The publication is a compendium of the impact that our Corporate Social Responsibility initiatives have on all our key stakeholders. I recommend the publication to all our esteemed shareholders and copies can be accessed on our newly launched website (http://wwww.guinness.nigeria.com).

Cadbury Nigeria Plc Annual Report 2000 page 12 deposes as follows, “Our corporate giving has continued to be targeted at the areas of greatest need, and in 2000, we reached out on several platforms, the details of which are discussed elsewhere in this report”. Page 18 of the report under caption Environment further stated that the Cadbury Environment program occupies a key position in the company’s business agenda. We continue to invest in systems, processes and continually improved in key areas of air emissions, water, energy and materials conservation, waste – water treatment, solid waste and packaging management, soil and ground waste protection. Environment responsibility remains integral to the way the company runs its business, and the strength of the program is measured in the delivery of detailed performance targets in every part of the company’s operation. The commissioning of the natural gas supply facility during the year has opened up a new horizon in our energy management capability, with the immediate result that no further catalytic conversion of boiler emissions is necessary. Page 20 shows that the company contributed approximately N9,926,395-00 by way of donations and gifts during the 12 months period ended December 31, 2000, in furtherance of discharging its corporate social responsibility obligations. The account is shown below:

| 1. The Arts | 150 | 85 |
| 2. Health | 100 | 342 |
| 3. Education | 5,939 | 1,268 |
| 4. Sports | 3,637 | 2,456 |
| 5. Environment | 100 | 100 |


The above details show that corporate organizations are very sensitive to their social responsibility.

Social Responsibility to Various Stakeholders
Social responsibility cuts across to various stakeholders and the organization’s managers extend such relationship to each stakeholder as it relates to them. The stakeholders most affected are:

I. The Employees,
II. The Investors/Employers,
III. The Company Directors,
IV. The Customers, and
V. The Community or Social Environment.

Treated sequentially as shown above:

(a) The Employees: Social responsibility looks at the responsibility of business organization from a different angle other than their legal responsibility. It is more of a morale responsibility. Basically, the business operators have a duty to pay salaries and wages to their employees. Not only that it must be paid, it must be paid promptly and as when due. Morality demands that the general well being of an employee should emanate from where one works. It begins with health maintenance to other aspects that could even be regarded by the unexposed as luxury. An average person in the modern world needs a good environment both at the work place and at home. The provision of good roads and electricity to a community could be additional facility to boast the living condition of the workers in the community. In recent times, employers have initiated daily free lunch through issue of what was called lunch
vouchers. They grant loans and issue fuel vouchers for the purchase of petrol to fuel their cars. They pay health maintenance and hospital bills. They pay sports club bills and other expenses just to improve the living condition of their workers.

(b) The Investors/Employers: The investors/employers expect profit and profit sharing in the form of dividends from the operations of the business. Apart from this mandatory income when there is profit, the business managers try to compensate the proprietors of the business in many other ways. They finance free trips to overseas for international games, courses and business trips. During annual general meetings, gifts are shared to attendants of meetings. These are non-mandatory benefits which go a long way to improve the standards of living of the investors and employers.

(c) The Government: Usually, the business managers ensure that taxes are paid to government on annual basis or as agreed. Apart from payment of taxes, business managers partner with government in the provision of some social facilities. The government invites some successful business managers when they are launching some of the programs. In some cases, the managers of some successful businesses initiate and provide funds to execute some infrastructural facilities.

(d) The Company Directors: The company directors are those appointed to direct the affairs of a company for a specified period. To some extent, the company directors are employees of the investors and they deserve annual remuneration often at a rate agreed during the company’s annual general meeting. Apart from this, company directors are sponsored to attend international courses to update and bring them in line to modern management thereby exposing them to facilities and modern techniques for decision taking.

(e) The Customers: The most important responsibility of business managers is to ensure that goods and services are delivered to customers at internationally accepted quality, in good time and at competitive and affordable prices. Producers should observe that the days of profit maximization is over. Customer satisfaction has since taken over as increased turnover due to customer satisfied desire will eventually yield the ultimate result.

(f) The community: Most of what we have been discussing under conceptual definition above relates to the community and they need not be repeated. In this way, the community is compensated for environmental pollution and other hazards suffered due to the presence of the company. The noise of heavy trucks moving up and down at midnight disturbing their sleep and the noise of heavy industrial machines. The presence of the company attracts strange and dubious faces to the community and this is sufficient to attract sympathy and extra benefit to the people. The case of industrial waste imported and dumped in Delta state of Nigeria illustrates what some communities suffer in silence. Pregnant women had miscarriages, new born babies were deformed and people died premature deaths due to environmental pollution. Such, accounts for the need for the community to be adequately compensated.

**Corporate Social Responsibility and Profit Maximization**

It is relevant at this juncture to discuss the effect of (CSR) on profit maximization/minimization. A close observation will reveal that most successful businesses are relatively associated with the communities in which they operate. This closeness makes them to be able to understand and detect the most pressing problems of the area in which they operate because the business obviously would be suffering the same. Let us take for instance, a community without adequate water supply. There could be electricity and good roads but there is no water. Certainly it will be hampering the operations of the business. In line with Vroom’s expectancy theory which states that what one desires most is more likely to motivate one most, (Ile, 2001:240). The business would prefer to embark on water project, by providing pipe borne water for the community as social responsibility even when it is not a mandate from and legislative organ of the government. In so doing, the water problem of the business will also disappear. It is even more relevant in firms like a brewery that need water as operating raw material. Over ninety percent of a bottle of beer is water and companies like the Nigerian Breweries Plc., the Nigerian Bottling Company Plc., and the Pepsi Cola Bottling Company Plc., all located at the 9th Mile Corner, Enugu will be enhancing their businesses rather than wasting their working capital and diminishing profit margin by providing water to the community. There is abundant evidence to show that successful companies like to perform social responsibility in one way or the other. Zenith Bank (Nigeria) Plc., First Bank of Nigeria Plc., Union Bank of Nigeria Plc., United African Company (Nigeria) Plc., Cadbury Nigeria Plc., and a host of others annually perform their social obligations as they exhibit in their Annual Accounts and Reports for every year. We can therefore conveniently conclude this paragraph by saying that social responsibility adds value, creating intimacy and awareness of the company’s product to the community who incidentally are also consumers and clients. It is sometimes a best and cheap way of advertising.

**Sole Proprietors as Participators in (CSR)**

Being an unincorporated sole proprietorship does not inhibit the practice of corporate social responsibility in any way. In Eastern Nigeria, precisely in the Igbo speaking area, the Christmas feast is marked with mass return. In some of the towns and villages they even use it to conduct census and to lunch development programmes. Dates
are fixed for such events and on that day, every one troops out to the village squares and community halls where the event is to be held. Usually, the most significant event is the fund raising activity to support developmental programmes. Here, every successful man wants to be identified, recognized and honoured in his home land. The Father of the writer Bertrand Okoye once blamed the writer his son for not having one day come out to greet the people of the village with their heroic title name, ‘Ogbuadiji’. His grandson not understanding the idiomatic meaning of what his grandfather said jumped up as he saw the donors do before mentioning what he intends to donate and shouted ‘Ogbuadiji Kwenu’. This is how it goes and the man will support his community with cash earned from his business. It is done in happy mood and it gives parents joy that they have become parents of responsible citizens who are now building their community. Those who did not make it during the year and had no carry over with which to donate are mandated to pay what they call minimum compulsory levy.

**Why some Nigerian Organizations Neglect or Avoid (CSR)**

Citing Nwachukwu (1999), Enemuo (2012:261) attributed laxity of Nigerian businesses to embracing corporate social responsibility to the following reasons:

1. Small size businesses which cannot cope with the practice.
2. Foreign firms resident in Nigeria have less interest in CSR for Nigerian citizens.
3. Foreign firms country of origin may not be emphasizing on CSR.
4. Many public companies belong to government or foreigners.
5. Lack of professionalism in management ethics and style.
6. Nobody or group monitors the implementation of CSR in Nigeria.

**Small Scale Businesses and (CSR)**

While Nigeria is on the way to industrialization, most of the business ventures in Nigeria are still small businesses struggling to survive. Anything that will affect the working capital generated through private savings from the founding fathers of the firm must be avoided. Minimal profits generate by such small businesses is considered better spent on expansion and more important projects to facilitate growth and continuity. These small businesses are catalysts for all family expenses of the founders and it is not necessary to load the problem of national infrastructural building on these small businesses.

**Foreign Firms Lack of Interest**

It is important to observe that some of the foreign businesses operating in Nigeria are private firms in their country of origin whose objective of establishing business in Nigeria is profit maximization. It is therefore, imperative that they will do everything possible even to the extent of tax evasion to ensure that they achieve their fundamental reason or objective for investing in the country. As aliens, their primary obligation is to their country of origin rather than perform moral tribute to foreigners.

**Corporate Social Responsibility not Practised in Foreign Firms Country of Origin**

When CSR is not a practice in an expatriate firm’s country of origin, there is a tendency that they will default and avoid it wherever they exist. They find it embarrassing as an imposition especially as it drains and diminishes their profit margin. Most businesses operating in foreign countries have profit maximization as their principal objective.

**Expatriate and Government Owned Companies**

As already indicated above, firms operating in another country have many reasons to avoid CSR. In the case of government owned businesses, it is like one levying himself which is not easy. Furthermore, the government is the maker of the law who violates the law without incurring penalty. It is government’s inability to fulfil its obligations to the community that businesses are trying to remedy, in the language of Rev. Fr. Ejike Mbaka, what government could not do, individuals and businesses are trying to do.

**Lack of Professionalism and Management Ethics**

Many firms are managed by non-professionals who may not understand CSR and reasons for its application. Typical example is found in the sole proprietor businesses spread over in our communities. These businesses are managed by ambitious wealth seeking semi-literates and any attempt to make them to comply will be futile. Some experienced managers for certain reasons would like to avoid compliance with the law or moral conduct.

**No One or Group has been Established to Monitor (CSR)**

It is amazing that even in Nigeria where CSR is very much needed to compliment the government efforts, no specific organization or arm or the government is established to monitor the application and implementation of CSR within the Federation. Charity work is not easy and it is not every one that is gifted to extend it to all. There must be control and appraisals if we want things to be done well and at appropriate time.

**Summary**

Corporate social responsibility is more seriously desired in Nigeria when after our 54 years of independence, Nigerians are still yearning for the basic infrastructural amenities. Successive governments have failed the people. The political leaders keep heaping promises upon promises and the people have become tired of these fake promises leading to their elections and re-elections. The roads are in deplorable conditions. The Enugu – Onitsha high way has been in the hands of incompetent construction company for over 5 years while our leaders
who have the money fly round the country living us to our faith. The National Electricity Power Authority responsible for the production and distribution of electricity was at a time renamed “No Electricity Power Available” by angry Nigerians because of their inconsistent supply of electricity. Water said to be a basic necessity for life is not there. Our administrators will spend millions of naira to import and lay conduit pipes but disappointingly, ten years after the laying of pipes there will be no water coming out from it. Our dreams of becoming one of the industrialized nations of the world will be very slow if not unachievable without these basic infrastructures put in place. With these lapses, the only remedy becomes the corporate social responsiveness from both the private individuals and corporate organizations.

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