Multinational Corporations and Social Responsibilities
Discharge: Ethical Appraisal in Nigeria’s Oil/Gas Communities

Dr. Samuel Izidor
Part-Time Lecturer, Institute of Petroleum Studies (IPS),
University of Port Harcourt, Nigeria

Abstract:
This paper examined ethical perspectives and implications of corporate social responsibility (CSR) applications in the Niger Delta region of Nigeria. The region is the hub of oil/gas operations by multinational corporations. Multinational corporations (MNCs) are generally companies engaged in large scale production or marketing of products (goods) and services, with operations spread across nations. Besides statutory responsibilities in payment of required taxes, royalties, dividends and wages, these corporations fund development activities of their host communities through corporate social responsibility functions. Over the years, CSR activity has grown in size, perspectives, strategies and funding especially within host oil/gas communities. CSR application has also thrown up challenges in its implementation and effectiveness trailed by allegations of indefiniteness, corruption, subjectivity and illegality. For methodology, this work adopted the use of qualitative approaches drawing heavily from literature reviews of primary and secondary sources with noted empirical observations. Paper observed that the question of ethics and integrity which are key in any relationship is typically lacking amongst stakeholders involved in the discharge of CSR functions. The consequences have included company - community conflicts and crises, financial corruption, youth restiveness, asset vandalization, project failures and abandonments, all impacting negatively on community development and oil/gas operations. Going forward, paper proposes an articulated ethical approach that copiously entrench transparency and equity in business relations, financial and social accountability, respect for extant laws and agreements, stakeholdership inclusion and application of mutuality principles in CSR discharge processes by parties in relationship.

Keywords: Multinational corporations, oil/gas host communities, CSR, Niger delta region, ethics

1. Introduction
Corporate social responsibility (CSR) activities have existed over the years and have gained prominence in application and role function as a modern business tool (Mosca & Civera, 2017). It is the instrument through which corporate business indulge in the development of host communities (HCs) and has become the principal link for relationship between multinational corporations (MNCs) with oil/gas host communities (Anderson & Bieniaszewska, 2005) in the Niger Delta region of Nigeria. CSR has become a major tool for corporate business strategy and management (Frynas, 2009), and tool for community development (Zandvliet & Anderson, 2009). According to Shorkar &Hong (2018), over the years CSR functions which the authors dubbed as social entrepreneurship, has grown in use, size and importance. Corporate social responsibility (CSR) is basically in the two areas of infrastructural development (physical projects, spatial planning), and welfare programmes. Okoroba (2020), posited that CSR application by MNCs taking the case of Shell Petroleum Development Company of Nigeria (SPDC) and her Global Memorandum of Understanding (GMoU) model, has attracted some challenges in the management of relationship between MNCs and host communities in the Niger Delta region of Nigeria. Adopting the theory of land acquisition (accumulation) by dispossession (AbD), Roche et al (2019), averred that issues in relationship in the extractive industry have bordered around landownership rights, benefits, acquisitions and compensation, environmental degradation and impact remediation. Ako et al. (2009), described relationship between MNCs and host communities, and CSR delivery in the Niger Delta region of Nigeria as a failing one, largely accounting for observed restiveness, criminality and violence, kidnapping, and wanton destruction of life and properties in the region. This failure has afflicted financial and economic losses, massive financial corruption, loss of integrity and trust between parties; projects and development failures; associated environmental degradation, public health hazards and negative impacts on governance and society, peace and security (Ojo, 2012). These challenges have been engendered by unethical practices by parties which have manifested in lack of respect for operating rules and standards, corruption and consequent poor implementation of agreements.

2. Methodology
This paper examined ethical perspectives and implications of CSR applications in the Niger Delta region of Nigeria. It critically reviewed related literatures on the interface between social responsibilities and ethical implications
with emerging empirical cases cited and discussed. Ethics which is the underlying factor in this appraisal is a word highly dependent and subjective to place and time, denoting typically of what is acceptable (accepted) as the ruling norm or quality of life at a given place or time. It does not easily submit to statistical or quantitative analysis. This work has therefore adopted the qualitative approach drawing from literature expository on primary and secondary data sources for appraisal in agreement with the recommendation of Crowther & Lauesen (2017), in the choice of methodology in a CSR based research such as this.

2.1. Multinational Corporations and Corporate Social Responsibility: A Conceptualisation

Multinational corporations (MNCs) are large business organisations that have defined legal identification, registration and code of conduct for operation. They operate in multiple nations with international headquarter domiciled in one of the countries of operation hence they operate within the ambit of international and national laws. By way of nomenclature, they are also known as Transnational Corporations (TCNs) or Multinational Enterprises (MNEs). The terminology CSR has attracted divergent views and perceptions with yet no universally agreed definition (Sheehy, 2015). No wonder Sarker & Searcy (2016), argued that CSR is a chameleon in meaning and nature.

Carroll (2016), worked around the definition of CSR by inventing the ‘Pyramid’ approach which is based on perspectives of CSR. This definitional problem is due to the inability of scholars to really pin CSR done as legal, ethical (moral) or philanthropic. The World Business Council for Sustainable Development (WBCSD), defined corporate social responsibility (CSR) as: ‘the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large’ (WBCSD, 1999, p. 3).

The underlying word in the WBCSD definition is ‘business to behave ethically’, which is a respect for human considerations, accountability, transparency, integrity, commitment and corporate responsibility. CSR can therefore be defined as activities of corporate business in providing basic infrastructures and welfare programmes for host community development thus raising the question whether CSR is legally or ethically binding between corporate organisations and host communities. Horrigan (2010), does not support a legal status for CSR. Okoye (2012) and Ijaiya (2014), are agreed though at different times, on the adoption of CSR as a legal instrument. Onweazu (2012), in his appraisal saw the subject matter of CSR from an ethical corroboration.

Between MNCs and host communities, CSR as a concept can be understood more from the Stakeholder theory approach. Robert Freeman (1984:46) is an ardent advocate of the stakeholder theory and has defined the Stakeholder as, ‘any group of individuals who is affected by or can affect the achievement of an organisation’s objectives’. By this definition, the host community is a stakeholder in any business in her locality as it can affect and can be affected by the activities of that organisation or company. The Stakeholder concept include business investors (stockholders/shareholders), employees, suppliers and customers generally called internal stakeholders while the government, host community, regulatory agencies, civil society organisations etc are known as external stakeholders. However, advocates of the firm theory have held that CSR is not part of company incorporation and responsibilities, positing that the stakeholder concept is too wieldy and almost borderless, leaving an open unguided window for managers of business as to what is right to be done or not. Orts & Strudler (2009), have argued that the stakeholder concept does not effectively deal with hard-nut business ethics issues and called for a coherent definition (mapping) of ‘who is a stakeholder’ in any business relationship. Mansell (2013), opined that the stakeholder theory underlines the principles of a market economy as it relies more on the application of the ‘social contract’ or rather on ethical approach in the running of the firm.

However, Omoteso (2011), have held that the grounds of criticism of the stakeholder theory have been countered by the emerging application of corporate (good) governance theory and other legal frameworks to check social responsibilities discharge charges. By and large, CSR functions have made significant contributions to corporate business management, and host community development in the oil/gas rich Niger Delta region of Nigeria (Idemudia & Osayande, 2018). CSR has also risen to become a viable tool for people (community) mobilisation.

2.2. Corporate Social Responsibility Performance: An Ethical Appraisal

Onyebuchi (2011), held that ethics has no definitive consensus because of its relativity to person, time and space. Ethics can be defined as a systematic conduct or standard based on moral principles on the bases of what majority have assumed as right or wrong. Rendtorff (2012) argued that integrity is a driver of ethics and strong component of business relations and strategy. Trevino & Nelson (2021) admonished that divorcing ethics from business endangers the relationship and motive. Paliwal (2006), however posited that the concept of ethics came into business relationships to check corporate and private abuse resulting from the negative effects of market monopoly and globalisation, arbitrary power display and more to protect and provide for the less privileged players in the context. Owolabi & Olu - Owolabi (2009), opined that for development efforts in the region to be sustainable, it must anchor on CSR functions based on ethical platforms that provide greater good for greater number of the people. Elum et al (2016), posited that the socioeconomic, human and environmental degradations observed in the region engendered mainly by unethical practices, have gravely belied peaceful relationship, social investment and sustainable development. This has raised the red flag and given birth to a paradigm for the upholding of ethical practices by parties in relationship, to ensure equity, fairness and social justice. Thus Frederiksen & Nielsen (2013), relying on the theory of social contract, have posited that CSR is an ethical and moral tool.
2.3. CSR Instrument: Tool for Relationship and Development

Egbon et al (2018), held that the use and application of Memorandum of Understanding (MoU) agreements between MNCs and host communities have become an accepted practice for relationship and development in the Niger Delta region. The MoUs contain clauses that list out mode of relationship and commitments to development between parties in agreement. For host community development, MoUs agreements include infrastructural projects and physical developments like building / renovation of schools and health institutions, road constructions and maintenance, provision of rural electrification and water plants; and welfare programs such as free healthcare services, educational (scholarships) schemes, economic empowerments and technical capacity building through skills acquisition trainings.

The MoU instrument became prominent from 1990 at the wake of militancy and insurgency by youths in the region which heralded massive destruction and vandalization of oil/gas facilities and pipelines in the region. Government responded by the establishment of the Niger Delta Development Commission (NDDC) in 2000, the Federal Government Amnesty Programme in 2009, and the Nigeria Local Content Development & Monitoring Board (NCDMB) in 2010, among other palliative measures alongside MNC corporate responses to the issues. In some cases, MNCs have adopted the use of the internalised MoU instrument or the use of non-governmental organisations (NGOs) to execute CSR functions for them. Basically, two versions of the MoUs emerged. There is the general MoUs practiced by oil/gas majors excepting Chevron Nigeria Limited and Shell Petroleum Development Company (SPDC) who have adopted the Global Memorandum of Understanding (GMoU) model. SPDC has become the strongest advocate of the GMoU model. Whereas the general MoU model adopts direct dealing with each community based on company - community nominated representation in an MoU implementation committee, the GMoU model advocates a global template that clusters host communities in the administration of CSR functions through cluster development boards managed by a tripartite company, community and NGO organisations. Simpson & Taylor (2013), have lauded the emergence and contribution of the MoU instrument as a viable tool for CSR delivery in the social, economic and environmental development of host communities.

The application of CSR functions has promoted significantly the emergence of a Host Community Concept in relationship between oil/gas multinational corporations and her host communities (Khazaei et al, 2015). The Host Community Concept (HCC) canvasses for the recognition of host community in land title deeds for ownership rights and benefits; secondly it postulates the involvement of hosting community in the growth and development of businesses and companies operating in her area through provision of land, labour resources, social supports, assurance for peace and security which are key to the success of any business; and thirdly, the concept indulges community acceptance and ownership of projects and programmes executed by corporate business in the communities, and offer guarantee for sustainability of such projects in terms of usage and viability, security and maintenance. Okoro (2020), argued that the palpable lack of sustainability of projects and programmes by host communities (i.e., lack of host community acceptance and ownership) and MNCs chequered continuity, have proved a big challenge in development under paradoxical excuses, accusations and failures.

3. The Niger Delta Region of Nigeria

The Niger Delta region of Nigeria is the geographic area lying south -south of the country with an expanse of over 70, 000 sqkm of wetland covering the mangrove and rainforest zones. The region is populated by communities where more than 75% oil/gas production activities of the country take place. The five major MNCs operating in the region are Shell Petroleum Development Company (SPDC) of Nigeria Limited, ExxonMobil Nigeria Unlimited, Total E & P Nigeria Limited (TEPNG), Chevron Nigeria Limited, and Nigeria Agip Oil Company (NAOC) Limited. Community is generally seen from the three perspectives of the geographic location (the land), the people, and their common activity.

3.1. CSR Discharge in the Niger Delta: Selected Empirical Cases on Ethical Compliance

Key issues have emerged in the ethical appraisal of CSR instruments by multinational corporations in the Niger Delta region of Nigeria. Empirical cases with ethical questions are cited and discussed as follows:

3.1.1. Casualisation of Local Labour

The Cambridge Dictionary has defined casualisation as ‘the process of work or jobs becoming less likely to be regular or permanent’. In this wise, casualisation is the state of a worker being on temporary engagement that is dependent on specific hiring agreement for which it can be terminated easily or could be renewed at the end of hiring agreement. Such workers receive lower wages, have no job security (workman compensation, pensions) and in some cases are denied right of association (unionisation). More often than not, workers under this category do not have access to standard medicare and social services. Okafor (2017), held that worker casualisation is principally for cost reduction and profit maximisation of the multinational corporations and argued that this practice which satisfies more of corporate business profit interest is unethical and circumspect of extant labour laws. Casualisation is in vogue in the oil/gas sector of Nigeria especially in the face of shortages of technical manpower (competences) and scathing employment space that has become an advantage for MNCs and a disadvantage to host community people and their development. Casualisation is a contentious issue and has been worsened in some cases by the mutual collaborate on of MNC management and host community negotiators, to enhance it through what is now called labour and service contract jobs, both of which do not carry job permanence and commensurate supportive after-job benefits. Worker trade unions have alleged abuse of allowable expatriate quota system by MNCs to flood the system and give employment to foreign nationals to the detriment of the locals. Fapohunda (2012), has described casualisation as socially and economically degrading. Casualisation is a global practice though but its application in some cases have drawn the ire of ethical questions of transparency and
accountability. For a developing economy such as Nigeria, the challenge is critical, and there is a need for local technical capacity building through appropriate employment and engagement, with an emphasis on accountability. MNCs in the region are essentially unethical, unproductive, and abusable.

3.1.2. Stay at Home

Stay at home is an emerging syndrome and concept in MNC and host community relationships. It is unethical and a criminal collaboration between company management or a group of her staff with host community negotiators to pay salaries and wages meant for listed local employees to one person or group in exchange for some patronages. Supposed names of community youth are listed in the payroll and paid as agreed among the collaborators whereas such listed persons exist outside of the company workforce and do not indeed work for her. This is to keep host community people, especially the youth away from the work site on the allegation that they are restive, belligerent and disobedient to work rules. Again, company staff have used such chances to retain their positions or create room for their ethnic relations or nationals to be employed as against host community people. The totality of these acts border on unethical practices that deny local people opportunity of working to earn wages and acquire skills for competence and employability. Unfortunately, however, in the short run these unengaged youths return in demonstrations, seizure and vandalization of company facilities in demand for denied employment.

3.1.3. Air Job

This is another unethical practice devised by some company personnel to gain patronage of host community leadership. Jobs and contracts are awarded on paper and mutually agreed between company or awarding staff and community person not to be done but paid for. This is also done to gain some patronage or favour. Such jobs are said to exist in the air, with the payment either taken by one or shared by parties. This practice is unethical and border heavily on integrity and transparency questions that later result in internal community crisis and destructions that derail effective delivery of CSR projects and programmes. It has also resulted in illicit financial empowerment of a few (the collaborators on the side of the company and the community), creating camps and divides among the people and their leadership, with accompanying conflicts and crisis that affect both the company and the community. The consequences are that relationship will breakdown and there will be no conducive grounds for effective delivery of CSR functions.

3.1.4. Abandoned / Poorly Executed Projects

It is a common knowledge that the Niger Delta region is dotted with abandoned, uncompleted and poorly executed projects (Sunjka & Jacob, 2013), fuelled typically by unethical practices and corruption by parties. Standards (technical specification) compromises and poor supervision for financial aggrandizement by the trite of supervising authorities and company personnel, the contractor, and community leadership; have become a bane in achieving an effective execution and delivery of planned projects under CSR and even government sponsored development efforts thus impacting negatively on socio-economic and environmental development (Okwudili, 2014). In an assessment of NDCC roads, electricity, water, drainage and other projects awarded between 2004-2010 in Akwa Ibom and Cross River States of Nigeria, Awa (2012) lamented the poor state of work and the abandonment of projects which is heaved on technical corruption in project design and implementation, and financial corruption in terms of project delivery cost, both of which are hallmarks of unethical practices. Out of a total of 508 projects so awarded and assessed in the two states studied above, 103 was completed representing a paltry 20% execution.

3.1.5. False Declarations

False declarations have catalysed in acts to corruption, tax evasion or bribery of a process with intent to gain pecuniary advantage. This practice is common in the relationship between MNCs and host communities as expressed in contract inflation or undervaluation, false production and employment declarations, double invoicing, tax evasion, expatriate quota manipulations and associated irregularities. These practices are unethical and unproductive, largely resulting in gregarious human corruptions and failure in the delivery of CSR initiatives in the region. More than this, the level of mistrust and lack of integrity has generated into den SOME wars and propaganda mechanisms by parties utilising the media, people mobilisation (hired crowds), political and ethnic (tribal) configurations to support advocated positions and clandestine motives. The consequences are the totality of political, economic and development hara-kiri experienced in the region today.

3.2. The Challenges

Unethical practices in business relationship are global and not exclusive to Nigeria or any other country. It is a practice rooted in corruption and has several faces and degree of infection according to acceptance level by the society. It operates as a cartel of collaborators and beneficiaries. Gurlek (2020), argued that there is a strong relationship between career ambition and propensity to engaging in unethical practices, especially where such personality has a Machiavellian profile. It thus goes to say that unethical behaviour is a matter of equally unethical ambition studded in the personality. It is a reflection of prevailing individual personality contributed into societal institutions and norms. Amoru (2008), posits that there is no specific law presently on CSR discharge but argued that existing company and human right laws offer viable options for domestication in the matters of infraction of ethical practices in CSR execution by MNCs, with appropriate provisions and applicable sanctions.
In Nigeria, the inability of the legislative and executive arms of government to enact and sign into law the Petroleum Industry Governance Bill (PIB) as at today 15th March, 2021, twenty years after it was presented to the National Assembly (Parliament) is widely condemned as an act bordering on unethical intentions by government and against known standards of equity. This is an Executive bill proposed to unbundle the petroleum industry, give recognisable place and rights to host communities who suffer the brunt of oil/gas exploration and exploitation. However, government has made some efforts at monitoring and reporting of corruption and unethical practices in multinational and national company operations. In the area of investigation and prosecution, there is the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Offences Commission (ICPC) among others. Cases of ethical failure or abuse is therefore left with the courts for determination. Stakeholders have labelled the escalation in violence, criminality and insecurity in the region fuelled by corruption, as a paradox in the face of increased social investments, interventions and funding by government and MNCs (Bekwe, 2004). The issue of acceptance, ownership and domestication of MNCs delivered CSR projects and programmes by host communities has been a challenge and feat yet to be achieved. All of these issues have constituted challenges to effective and ethical application of the CSR function in the region. Typically, unethical practice is a collaboration between agents of government, corporate organisations, individuals and community representatives. It has eaten deep into societal fabrics and eroded genuine efforts at development.

### 3.3. Findings

Notwithstanding the negative sides, the application of CSR function in oil/gas relationship has come with positive prospects which have included the provision of huge funds made available for host community development by multinational corporations (MNCs) in the face of government inability to sufficiently provide infrastructure and welfare needs of the people. Yagbojuju & Akinola (2019), further noted of state failure to deliver on security, social justice, leadership and development. The requirement that oil/gas MNCs in Nigeria pay 3% of their annual budgets into Niger Delta Development Commission (NDDC) fund for the development of the region translates into a huge pool of funds for development of the region. The problem is not paucity of funds but effective management of accrued / allocated funds for development.

The paradigm from ‘community relations’ to ‘sustainable development’ is a good omen in CSR function application. It has set standards for sustainability of development and dealt with issues of unethical practices in order to achieve set objectives (Ite, 2007). Baron & Stacy (2020), have argued that an effective organisation structure especially in roles assignment and supervision can be used to check the menace and promotion of corporate unethical practices. Corporate bodies at management levels have established Business Ethics and Compliance committee, with responsibility for definition and enforcement of work and business ethics with appropriate sanctions where there is evidence of non-compliance. These definitions have included a declaration of conflict of interest in matters of clash of personal interest with corporate interest.

Ethical appraisal marks the beginning of recognition of integrity, technicality, transparency and accountability in public projects and programmes execution. Agencies such as Nigeria Extractive Industries Transparency Initiative (NEITI), Nigeria Financial Reporting Council, Human Rights Watch, Friends of the Earth International, Stock Exchanges (London, New York), Economic and Financial Crimes Commission (EFCC) etc have added to the list of local and international watchdogs in checking unethical practices in the industry. Annual publication of global corruption perception index (CPI) by Amnesty International have greatly checked the growth and trajectories of corruption and its associated unethical instruments. Corruption has been a great challenge and at the root of failure of CSR functions to deliver ethically in the Niger Delta. Danfulani & Danfulani (2019), posited that corruption and unethical practices have damaging and multiplier effects while Fagbadebo (2019), bemoaned that the level of corruption in Nigeria is very high. However, going concerns and options arising from public enlightenment and collaborations, increase in instruments for investigation, reporting and prosecution; have raised hopes of CSR function to effectively and ethically deliver dividends of development to host communities.

### 3.4. Recommendations

Recommendations have included the primary measures of ethical quick response actions to achieve effective delivery of CSR functions in the Niger Delta region. The following are viable recommendations:

- Corruption whether financial or moral (i.e., procedural abuse) should be tackled through legal, structural and technical instruments; process reforms and strengthening of institutions for effective monitoring, investigation, reporting and prosecution.
- Appropriate political economy system should be put in place for primary stakeholder inclusion and minimisation of social and economic marginalisation.
- Parties should address issues of lack of integrity, transparency and accountability needed for effective framework upon which CSR functions can be delivered. Programmes such as war against indiscipline (WAI), national patriotism orientations etc should be revived and made functional. Faith organisations without sectorial bigotry could be used to deliver messages of value for money, and value for life.
- Government as the principal actor and arbiter, should address the issues of unemployment, lack of social and economic empowerments, failing infrastructure and failed security architecture.
- Multinational corporations (MNCs) should ensure internal organisation commitment and regulations with appropriate sanction for non-compliance to entrench ethical practices by her staff, operatives and contractors.
• Community leadership including the chiefs, youth, politicians and women should revive age old cultural and ethnographic systems of maintaining social security, business ethics, brotherhood, peace, law and order in the communities.
• Parties in relationship should respect extant laws, internationally accepted operating safety standards and procedures, and MoU agreements. Partial fulfilment or total renege is unethical and have fostered conflicts and crisis in relationships.

4. References
i. Ako, R.T; Obokoh, L.O & Okonmah, P (2009). Forging peaceful relationship between oil companies and host communities in Nigeria’s Delta region. Journal of enterprising communities: people and places in the global economy.
ii. Amoa, O. O (2008). Corporate social responsibility, multinational corporations and the law in controlling multinationals in Host States. Journal of African Law. 52, 89 - 113
iii. Awa, O. C (2012). Social capital, corruption and growth in Nigeria: a case study of some contracts awarded by Niger Delta Development Commission in Akwa Ibom and Cross River States. SOCIAL CAPITAL, 3 (11)
iv. Anderson, C.L & Bieniaszewska, R. L (2005). The role of CSR in an oil company’s expansion into new territories. Corporate social responsibility and environmental management. 12 (1), 1 – 9
v. Baron, A & Stacy, S (2020). Corporations in the political arena: an ethical framework. Journal of business strategy
vi. Carroll, A.B (2016). Carroll’s pyramid of CSR: Taking another look. International journal of corporate social responsibility. 1 (1), 1-8
vii. Crowther, D & Lauesen, L, M (2017). Reasons for Research. In: Handbook of Research Methods in CSR. Edward Elgar Publishing, Cheltenham UK, Northampton MA USA.
viii. Danfulani, W. A & Danfulani, U.HD (2019). Ethics, politics and good governance in Nigeria: the problem of entrenching values in the face of increasing corruption. African journal of philosophy. 6, 38
ix. Egbon, O; Idemudia, U & Amasiehi, K (2018). Shell Nigeria’s GMOU and corporate accountability relations. Accounting Auditing and Accountability Journal. 3, 51 - 74
x. Ekeke, E. N (2004). Companies, communities and conflict in the Niger Delta. No. I University of Port Harcourt Press
xi. Elum, Z,A; Mopipi, K & Henri - Ukoha, A (2016). Oil exploration and its socio-economic effects on the Niger Delta region of Nigeria. Environmental science and pollution research. 23 (13), 12880 – 12889
xii. Fabogbe, O (2019). Corruption, governance and political instability in Nigeria: a dysfunctional conundrum. Book publisher international (a part of SCIENCE DOMAIN International)
xiii. Fapohunda, T. M (2012). Employment, casualisation and degradation of work in Nigeria. International Journal of Business & Social Sciences. 3 (9), 257 - 267
xiv. Frederiksen, C. S & Nielsen, M.E. J (2013). Ethical foundations for corporate social responsibility. Corporate Social Responsibility pp 17-33. Springer, Berlin Heidelberg
xv. Freeman, R.E (1984). Strategic management: A stakeholder approach. Boston USA. Pitman
xvi. Frynas, J. G (2009). Corporate social responsibility in the oil/gas sector. Journal of World Energy Law & Business. 2 (3), 178 - 195
xvii. Gurlek, M (2020). Shedding light on the relationship between Machiavellianism, career ambition and unethical behaviour intention. Ethics and Behaviour. 31 (1), 38 – 41
xviii. Horrigan, B (2010). CSR in the 21st century: Debates, models and practices across government, law and business. Edward Elgar Publishing
xix. Idemudia, U & Osayande, N (2018). Assessing the effect of CSR in community development in the Niger Delta: A corporate perspective. Community development journal. 53 (1), 155-172
xx. Ijaiya, H (2014). Challenges of corporate social responsibility in the Niger Delta region of Nigeria. Journal of Sustainable Development Law & Policy (The). 3 (1), 60 – 71
xxi. Ite, U. E (2007). Changing times and strategies: Shell’s contribution to sustainable community development in the Niger Delta. Journal of Sustainable Development. 15 (1), 1 - 14
xxii. Khazaei, A; Elliot, S & Joppe, M (2015). An application of stakeholder theory to advance community participation in tourism planning: The case for engaging migrants as fringe stakeholders. Journal of Sustainable Tourism. 23 (7), 1049 – 1062
xxiii. Mansell, S (2013). Capitalism, corporate and the social contract: A critique stakeholder theory. London England. Cambridge University Press.
xxiv. Mosca, F & Civera, C (2017). The evolution of CSR: An integrated approach. Symphonia. Emerging issues in management. 1 (2017): 16-35
xxv. Ojo, G. U (2012). Community perceptions and oil company's corporate social responsibility initiatives in the Niger Delta. Studies in Sociology of Science. 3 (4), 11 - 21
xxvi. Okafor, E. E (2017). Globalisation, casualisation and capitalist business ethics: A critical overview of situation in the oil and gas sector of Nigeria. Journal of Social Sciences. 15 (2), 169 - 179
xxvii. Okoro, O (2020). Sustainability: a critical challenge in the extractive industry. OIDA International Journal of sustainable development. 13 (1), 27 – 34
xxviii. Okoroba, I. A (2020). CSR and community development outcomes in the Niger Delta: An empirical analysis of the SPDC Global Memorandum of Understanding (GMoU). Journal of Advances in social sciences and humanities. 6 (2), 1131 - 1139

xxix. Okoye, A (2012). Exploring the relationship between CSR, law and development in an African context: Should government be responsible for ensuring corporate responsibility? International Journal of Law & Management. 54 (5), 364 - 378

xxx. Okwudili, M E (2014). The causes of abandoned projects: NDDC Hostel projects in Nigerian Universities. Journal of African Studies & Development. 6 (5), 87-94

xxxi. Omoteso, K (2011). Chapter 4: Multinational corporations, governments and corporate governance. Aras, G & Crowther, D (eds) Governance in the Business Environment (Development in corporate governance and responsibility). Emerald Group Publishing Limited. 2 (59-70)

xxi. Onweazu, O. O (2012). Multinational oil corporation's corporate integrity ethics and sustainable development in the Niger Delta, Nigeria. Journal of Sustainable Development. 5 (10), 114

xxiii. Onyebuchii, V. N (2011). Ethics on Accounting. International Journal of Business & Social Sciences. 2 (10) 2011

xxiv. Orts, E.W & Strudler, A (2009). Putting a stake in stakeholder theory. Journal of business ethics. 88 (4), 605 - 615

xxv. Owolabi, K. A & Olu - Owolabi, F.E (2009). CSR and the crisis of development in Africa. Journal of Sustainable Development in Africa. 10 (4), 218 - 232

xxvi. Paliwal, M (2006). Business Ethics. New Age International.

xxvii. Rendtorff J. D (2012). Business ethics strategy and organisational integrity: the importance of integrity as a basic principle of business ethics that contributes to better economic performance. In Handbook of research on teaching ethics in business and management education. (pp274-288). IGI global.

xxviii. Roche, C; Sindana, H & Walim, N (2019). Extractive dispossession: 'I am not happy our land will go, we will have no better life'. Extractive industries and society. 6.3 (2019), 977 – 992

xxix. Sarker, S & Searcy, c (2016). Zeitgeist or chameleon? a quantitative analysis of CSR. Journal of cleaner production. 135, 1423 – 1425

x. Sheehy, B (2015). Defining corporate social responsibility: Problems and solutions. Journal of Business Ethics. 131 (3), 625 - 648

xi. Shorkar, M.A.N & Hong, W (2018). Integrated model and study on prominence of social entrepreneurship. International journal of academic research in business and social sciences.8 (11)

xii. Sunjka, B.P & Jacob, U (2013). Significant causes and effects of projects delay in the Niger Delta region of Nigeria. Proceedings SAIIE25, Southern African Institute of Industrial Engineering 9th – 11th July, 2013 Stellenbosch, South Africa.

xiii. Taylor, J. & Simpson, J (2013). Corporate governance, ethics and corporate social responsibility. Kogan Page Publishers.

xiv. Yagboyaju, D. A & Akinola, A. O (2019). Nigerian state and the crisis of governance: a critical exposition. SAGE Open, 9(3), 2158244019865810

xv. Zandvliet, L & Anderson, M (2009). Getting it right: Making corporate community relations work. Greenleaf Publishing. London.