

IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON THE DEVELOPMENT OF HOST COMMUNITIES - A CASE STUDY OF SOME SELECT CEMENT COMPANIES

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Abstract

United Nations Industrial Development Organisations (UNIDO) defined CSR as ‘a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders’. This paper attempts to investigate the impact of corporate social responsibility on the development of the host communities of cement manufacturing companies in Nigeria. The paper restricted its research to the impact of CSR on the community’s human and health services and educational development. A sample of 360 respondents across demography was taken from the population of 2 communities. The study which employed the chi-square method of data analysis to test the hypotheses, determined that CSR has significant influence on the development of human health and services and educational development of the host communities of cement companies in Nigeria. Companies that participates in local community development, such as providing services and infrastructures and assisting projects, builds trusts and increase their profitability

Keywords: Corporate Social Responsibility, Stakeholders, Environment, Development, Host Communities, Cement Companies.

1.0 Introduction

Before the 20th century, the general perception of a company’ purpose was to the owners which is wealth creation. The concept of corporate social responsibility as it is known today started in the 20th century and took shape in the 1950s. Business concern for the society can be traced back to practices originating from the Industrial Revolution. In the mid-to-late 1800s, there was growing concern about workers wellbeing and productivity among industrialists.

Between 1900 and 1960, the business world gradually began to accept additional responsibilities beyond making profits. Although companies engaged in social responsibility had existed for a long time, the term Corporate Social Responsibility was officially coined in 1953 by American economist Howard Bowen in his publication *Social Responsibilities of the Businessman*.

However, it wasn't until the 1970s that CSR truly began to take flight in the United States. In 1971, the Committee for Economic Development introduced the concept of the 'social contract' between businesses and society. This contract put forward the idea that company's exists and function because of public consent and, therefore, it has an obligation to contribute to the needs of society.

In Nigeria, the concept of corporate social responsibility was introduced by the multinational companies. Although a primitive form of it was then practiced by companies in Nigeria, however it was not recognized as the reporting methodology did not comply with the global reporting initiative. This is in addition to the fact that many Nigerians are ignorant of CSR hence, whenever a company does something for the society out of its normal cause of business, the company and its management are eulogized for being caring and philanthropic. With the increasing need to tackle societal challenges, to meet the expectations of the community they operate it and to fulfil the requirements by regulatory bodies to incorporate CSR activities in their annual reporting, CSR has become an integral part of the operations of corporations, with a department set up by companies to manage CSR. However due to lack of pressure groups from civil society and consumers, companies continue to see CSR as a financial burden and as such do not pay the desired attention to it.

CSR is relevant not only to the survival of the companies, but also the host communities. CSR influences the communities through volunteer assistance programs, thereby delivering sustainable values to the community and building loyalty for the company. Kotler and Keller (2006) argue that forces like rising customers' expectations, changing employees' expectations, government legislations and pressure, changes of investors' interest in social criteria and business procurement practices motivates business to engage in a higher level of corporate social responsibility. CSR has therefore gained global attention because of its impact on corporations and the society. As argued by Mc William and Siegal (2001) CSR means an action that appears to further some social good beyond the interest of the firm, and that which is required by law. This definition aligns with that of Stoner, Freeman and Gilber, (2005), which regarded CSR as what organization does to influence the society in which it exists through volunteer assistance programs.

Researches have conducted studies on the impact of CSR on the company and the environment. However not many studies have been done on how significantly CSR has impacted on the development of the host communities. This paper will look at how CSR of Nigerian cement companies have impacted on their host communities. The development will be looked at in terms of health and humanitarian service and community education development in evaluating the effect of the relationship between social CSR of Nigerian cement companies and the development of their host communities.

1.1 Statement of the problem

There is paucity of data on how organisations in Nigeria deploy their CSR activities. Although this has of recent been made a reporting requirement in organizations statutory reports, it is not always easy to track the beneficiaries and the impact of such activities as few companies are willing to disclose the required details. Some companies such as Dangote Cement are specific in how and where they carry out their CSR activities. In a Sunday Business Day article of September 21, 2020, the head of external relationship of the company was quoted as saying “Dangote Cement plc, Ibese, has committed about N4.1billion into various infrastructural projects as Corporate Social Responsibility (CSR) for its 14 host communities in Yewa land in Ogun State”. He further said the amount was spent in the last 8 years on construction and repairs of roads, the building of blocks of classrooms, construction and repairs of healthcare facilities, provision of boreholes, provision of electricity transformers, among others.

The drivers of CSR in Nigeria include greater access to financing, branding, access to natural resources, customer loyalty, tax relief amongst others. These drivers may not necessarily be applicable in the cement industry.

1.2 Research Questions

The following questions are raised to guide the research.

- a. What is the effect of community health/human services provided by cement companies on the development of their host communities in Nigeria?
- b. How does community education provided by cement companies influence the development of their host communities in Nigeria?

1.3 Objectives of the study

- a. To examine the effect of community health/human services of the Nigerian cement company on their host communities
- b. To assess the influence of community education on the host communities of cement companies in Nigeria.

1.4 Research Hypotheses.

The following null hypotheses were formulated which is based on the research problem.

H0₁: Community health/human services of Nigeria cement companies have no significant effect on the development of their host communities

H0₂: Nigeria cement companies' community education does not have significant influence on the development of their host communities.

1.5 Significant of the study

Many studies aimed at understanding the practices of CSR have been conducted. However, most of these studies focuses on the company performance and CSR and few studies investigated the impact of CSR on the development of the companies' host communities. This study which is aimed at bridging this gap, will add to the existing knowledge on the issue under investigation.

2.0 Review of Related Literature

Scholars have defined CSR differently in an attempt to clarify the concept. Although it has no consensus definition, however, it is generally accepted that CSR is linked to ethical values, compliance with legal requirement, respect for people, communities and the environment in which the business operates. CSR is designed to deliver sustainable value to society at large as well as the shareholders (Aaronson, 2003). Utting (2005) sees CSR as voluntary initiative that aim to improve a corporation's social environmental and human rights record. McWilliams and Siegel (2000:117) argues that the concept of corporate social responsibility is "actions that appear to further some social good beyond the interest of the firm and which is required by the law. CSR is what an organization does to influence the society in which it exists. This in effect means that in addition to their profit maximization objectives, organization also consider societal interest by considering the effect of their activities on their stakeholders- employee, consumers, suppliers and authorities. Indeed, this consideration can and do extend beyond their immediate communities as globalization has necessitated that consideration must be given to the effects of an organization's activities beyond its immediate environment of business.

Organizational prosperity is not in isolation of societal prosperity, CSR is a contributor to sustainable development which often translate to societal prosperity. This view is supported by Kotler and Keller (2006) who argue that all companies prosper when the society prospers and would be better off if societal responsibilities are an integral part of any marketing decision

The cement companies in Nigeria are major players in the industrial sectors and this makes them important players in the Nigerian economy. Consequently, the cement companies are expected to demonstrate exemplary corporate behavior and display high ethical standards and should be responsive to the expectations of its major stakeholders. Companies are expected to not only pursue their profit-making objectives, but must achieve these objectives within the framework of the law and should conduct their activities ethically. So, it must avoid questionable practice that although do not go against the law, but will have negative impact on its stakeholders and fall below the expectations of the society.

2.1 Legal and ethical Responsibility of Corporations

Corporations must operate within the legal framework set out by the government of the society they operate in. Carroll (1991) listed important components of responsibilities of corporations, which are ; performing in a manner consistent with expectation of government and the law, complying with various local, state and federal laws, being a law abiding corporate citizen, a successful firm being defined as one who fulfils its legal obligation, and providing goods and services that meet at least the minimum legal requirement.

The ethical responsibility represents norms about fairness and justice, expected by the society. Business ethics refers to implementing appropriate business policies and practices with regard to arguably controversial subjects such as corporate governance, insider trading, bribery, discrimination, corporate social responsibility, and fiduciary responsibilities. The law usually sets the tone for business ethics, providing a basic guideline that businesses can choose to follow to gain public approval. Osaze (1991) defines ethics as "a set of rules and standards

governing the conduct of members of a profession. It is a system moral rule of behavior. It includes both self-imposed moral values and expectation of its social environment."

2.2 The concept of environment.

This is the entire surrounding that constitute all the external sectors influencing the life and activities of the entire people and the eco system. Organisation for Economic Co-operation and Development (OECD) defined environment as "the totality of all the external conditions affecting the life, development and survival of an organism". The business environment consists of all stakeholder that are directly and indirectly affected by the activities of the business or its representatives.

2.3 Empirical Studies

The work of Frynas (2005) serves as a base to understand the practices of CSR. Frynas argued that the capacity of private firms to deliver promises and aspirations expected from them suffer from some fundamental problems. Problems such as subservience of CSR schemes to corporate objective, country and context specific issues, the failure to involve the beneficiary of the CSR, lack of human resources, technical managerial approaches of the company staff and the lack of CSR integrations into the larger development plans of the community. These challenges are similar to what obtains in the Nigeria context. While Ameshi et al (2006) argues that CSR in Nigeria is largely philanthropic and altruistic, Ngwakwe (2009) argues that the sustainable practices of CSR by the responsible firms are significantly related to the company's performance. Ali et al (2010) brought out the fact that no relationship exists in Nigeria between awareness of CSR and consumer purchase intentions.

The slack resources theory postulates that the level of the resources that management devotes to CSR is determined by the availability of resources not required for other purposes. This concept is best articulated by Jensen (1986) who argued that management faced with holding cash in excess of their needs are likely to invest this free cash in a way that is at variance with maximizing the value of the firm. In addition, slack resources do not suggest that such improvement will lead to performance (Jensen 1986).

2.4 Theoretical Framework

The amount of resources channeled to CSR is often determined by the accessibility of available resources not required for other purposes. This is in line with The Slack Resources Theory. This is best articulated by Jensen (1986), who argued that management faced with holding resources that is more than their immediate need are likely to invest the surplus resources in ways that is at variance with maximizing the value of the firm. In addition, slack resource theory does not suggest that such improvement will lead to performance (Jensen, 1980)

The Sustainability Theory is a concept that is used in solving host community issues. This theory is suitable for the objective of this study, as it refers to the resources committed to a necessary expenditure by the cement companies. Therefore, the theory is adopted because corporate social responsibility is also considered as necessary expenditure. Also, the Stakeholder theory developed by Freeman (1984), which states that all stakeholders must be considered in the decision making process of an organization will be regarded as the most suitable theory to this study, because host communities are the stake holders of the cement

companies. Mitchel, Agle, and Wood (1997) argues that the society where business operates must be considered by the management as an important stakeholder given the following attributes: power to influence the firm, legitimacy of society's institutions, structures, socio-political, economic processes, relationship with the firm, and the urgency of society's claim on them.

3.0 Methodology

Descriptive research designed was employed to ascertain the impact of CSR on the development of local communities in which cement companies operated from. In this study, health/human and educational services (independent variable) were identified to have significant impact on the development of local communities (dependent variable). Primary data collection instrument was used to collect the data which is cross sectional.

The population of the study is from communities of cement Company of Northern Nigeria and Ashaka Cement Company. The sample size was drawn randomly from the population of the communities which is assumed at over 100,000,000.

The mode of primary data collection was through a questionnaire in the form of 5-point Likert summated scale dichotomous. The questionnaire was divided into 2 parts. Part A where objective question was asked, sought the personal information of the respondents, while part B sought information about the key variable in the research.

Non-parametric statistics was used to analyse this study due to the infinite nature of the population. Chi-square test of independence was employed to test the hypothesis. To analyse the data generated, mean, percentage standard deviation and range were used to arrive at the results.

The Decision Rule

1. Reject H_0 at 95% level of confidence ($\alpha=0.05$) if the computed value of χ^2 is greater than the critical value.
2. Accept H_0 at 95% level of confidence ($\alpha=0.05$) if the computed value of χ^2 is less than the critical value.

3.1 Characteristics of the Data

A total of 410 questionnaires were distributed. 383 were retrieved, out of which 23 were rejected as they were not correctly filled. A descriptive statistic shows that 276 or 76.67 % of the respondents were males, while 84 or 23.33 % of the respondents were female. Based on age, the analysis showed that 9 % of the respondents were between the age group of 18 – 25, 28 % fell within the age group of 26 – 30, while 35% represented the age group of 31- 45. 22 % were between the ages of 46- 55 while only 6% were above 56 years. The number of married respondents who accounted for the highest number were 247 (69%) the number of single respondents were 94 (26%) divorced 2 (1%) widowed 7 (2%) and separated 10 (3%).

Communities from 2 cement companies were sampled, these were Ashaka Cement Company (a subsidiary of Lafarge Holcim Africa) with 143 or 39.7% of the respondents and Cement Company of Northern Nigeria (a subsidiary of Bua Cement) with 217 or 60.3%.

The research used the results obtained from the analysis to test hypothesis one and two of the study using the Chi square method which states that, community health/human services of Nigerian cement companies have no significant effect on the development of their host communities, and Nigeria cement companies community education does not have significant influence on the development of their host communities.

3.2 Analysing the data.

The table below shows the mean, standard deviation, minimum and maximum values to questions relating the effect of community health/human services of the cement industries on the development of their host communities. The minimum and maximum values depict the range of options available to the respondents.

Table 3.1: Summary of Responses on the Effect of Health/Human Services of Nigerian Cement Companies on the Development of their host communities.

| | Number of Sample | Mean | Std. Deviation | Minimum | Maximum |
|--|------------------|------|----------------|---------|---------|
| Identification of basic needs | 360 | 3.73 | 0.973 | 2 | 5 |
| Community Clinics | 360 | 4.35 | 0.801 | 1 | 5 |
| Identification of community CSR priorities | 360 | 4.07 | 0.862 | 2 | 5 |
| Road rehabilitation | 360 | 3.51 | 0.982 | 2 | 5 |
| Electricity | 360 | 3.62 | 1.435 | 2 | 5 |
| Working with Agencies | 360 | 3.59 | 0.935 | 1 | 5 |

Source: Field Survey SPSS Calculated.

The respondents agree that the cement companies provided clinic for the host community (mean of 4.35 and a standard deviation of 0.801). Also, the companies were interested in identifying the needs the community prioritizes (mean of 4.07 and standard deviation of 0.862). Road rehabilitation was one of the infrastructures the companies developed, (mean of 3.51 and standard deviation of 0.982) so also was electricity (mean of 3.62 and standard deviation of 1.435). Other services provided by the cement companies towards the development of their host communities are the identification of basic needs and working with the government and non-governmental agencies.

Table 3.2: Results of Chi-Square Test on Community Services

| | Identification of basic needs | Community Clinics | Identification of CSR community priorities | Road rehabilitation | Electricity | Working with Agencies |
|------------|-------------------------------|----------------------|--|---------------------|----------------------|-----------------------|
| Chi Square | 102.862 ^b | 407.199 ^a | 155.370 ^b | 77.669 ^b | 223.387 ^a | 133.624 ^b |
| Df | 3 | 4 | 3 | 3 | 4 | 3 |
| Asymp Sig. | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |

Source: Field Survey SPSS Calculated

Table 3.2 shows the results of the chi-square test on whether the services provided by the cement companies have a significant impact on the development of their host communities. From the p-values of = 0.000, the cement companies identified the basic needs of the community, and built clinics in the community. They also rehabilitated the roads, provided electricity and worked with government and non-governmental agencies to develop the communities.

Based on the results, null hypothesis one, which predicted that community services by the cement companies have no significant effect on the development of their host communities is rejected. Therefore, the alternative hypothesis which is community services provided by the cement companies have significant effect on the development of their host communities is accepted. Therefore, CSR supports the development of the host communities.

The results of the questionnaires on whether or not community education provided by the cement companies have significant effect on the development of the community education were analyzed. The results were used to test hypothesis 2 which states that Nigerian cement companies' community education does not significantly influence the development of their host communities.

The table below shows the mean, standard deviation, minimum and maximum values of the responses on the effect of cement companies' development of the educational sector on their host communities. The minimum and maximum values represent the range of options for respondents to choose from.

3.3. Summary of Response on the effect of community education of the cement companies on the development of their host communities

| | Number of Sample | Mean | Std. Deviation | Minimum | Maximum |
|----------------------------|------------------|------|----------------|---------|---------|
| Provision of Scholarship | 360 | 3.77 | 1.211 | 1 | 5 |
| Donations | 360 | 3.78 | 1.164 | 1 | 5 |
| Building of Classes | 360 | 4.06 | 1.197 | 2 | 5 |
| Renovation of classes | 360 | 4.06 | 1.177 | 2 | 5 |
| Supervising CSR Activities | 360 | 4.43 | .954 | 1 | 5 |

In analyzing the report of table 3.3, it shows that the cement companies provides scholarship (mean 3.77 and standard deviation from the mean of 1.211) , give donations (mean of 3.78 and standard deviation of 1.164) build classes mean (4.06 and standard deviation of 1.197) and renovates classes (mean 3.70 and standard deviation of 1.177) of their host communities. Also, the report shows that the companies deployed monitoring mechanisms to supervise the CSR activities (mean 4.43 and standard deviation of .954).

| | Provision of Scholarship | Donations | Building of Classes | Renovation of classes | Supervising CSR Activities |
|------------|--------------------------|----------------------|----------------------|-----------------------|----------------------------|
| Chi Square | 151.619 ^b | 158.331 ^a | 174.862 ^b | 82.972 ^b | 516.978 ^a |
| Df | 4 | 4 | 3 | | 4 |
| Asymp Sig. | .000 | .000 | .000 | .000 | .000 |

Further analysis of the results using the Chi- square test shown in the table above, found out that the cement companies promotes the development of education in their host communities. The p-values of 0.000 of the chi-square tests has led to the rejection of the null hypothesis² which predicts that the cement companies community education does not significantly influence the development of their host communities and the acceptance of the alternative hypothesis Nigerian cement companies CSR education has significantly influenced the development of their host communities.

Therefore, CSR provided the support needed to enable the host communities have improved quality education.

4.0 Discussing the findings.

The aim of the research is to ascertain the impact of corporate social responsibility of Nigerian cement companies on the development of their host communities. For the findings, 2 hypotheses were developed. The dependent variable is the development of the community, while the independent variables are community human services and education development. Chi-square tests were conducted to examine the impact if any, of the variables on the development of the host communities of the Nigerian cement companies. Three hundred and eighty-three respondents were randomly selected from the communities of 2 of the cement companies operating in Nigeria. While the respondents cut across age group, sexes, marital status, educational qualification however the number of male respondents were higher than that of the female, with respect to age, respondents between the age of 31- 45 years responded more same as the respondents who are married. Educationally, most of the respondents were secondary school leavers. This is an indication of the demography most impacted in the community.

The chi-square results confirmed that the independent variables of community human services and education have significant impact on the development of the host community of the cement companies. As a result, the null hypotheses are rejected. In addition, the services provided by the companies, help to build good relationship with the host communities and the communities in return ensure the security of the assets of the companies and the building of trust between the companies and the communities.

5.0 Conclusion

Based on the research findings, the null hypotheses of community health/human services of Nigeria cement companies do not have significant effect on the development of their host communities and Nigeria cement companies' community education does not have significant influence on the development of their host communities were rejected. CSR brings about positive development to the immediate communities. The cement companies implement CSR

activities to meet the needs of its host communities. This has led to mutual trust between the communities and the cement companies, while also building sustainable economic development that is beneficial to the companies and the stakeholders.

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