

Critical Analysis of Corporate Social Responsibility (CSR) of Mobile Telecommunications Network (MTN) in Lagos, Nigeria.

Joseph Albasu PhD
Jerome Nyameh PhD
Luna Banga Madanga

Department of Business Administration
Faculty of Social and Management sciences
Taraba state University Jalingo
Taraba State, Nigeria

Abstract

The study examines corporate social responsibilities of mobile telecommunication network in Lagos state Nigeria. Owing to the fact that in the world of today, organizations and stakeholders are becoming more aware of the needs for and benefits of Corporate Social Responsibility practices. The performance of organizations in the society where they operate and their impact on the environment has become a researchable field of study. Businesses are obliged to meet the increasing demands on ethical, environmental, legal, commercial and public standards as defined by the wider society. In view of this, corporate Social Responsibility (CSR) has therefore become an important consideration for managers at all levels of business as well as one of the most vibrant area of study. The study utilized a survey method where questionnaire distributed to obtain data .total of one hundred and ten (110) questionnaires were administered to respondents of the study and 65 were filled and returned. The study adopted, quantitative approach through weighted, simple percentage and standard deviation for data analysis. The findings revealed that to improve on its service the, Mobile Telecommunication Network (MTN) should embark on an in-depth orientation and educating the workers on the implementation of effective corporate social responsibility. This will equally improve the effectiveness of management of the resources of the organization. Through the findings study also the recommends that MTN Nigeria must have corporate planning part which will seek to address better strategic decision through improved analysis that are more concerned with the future and effective coordination of different functions of the goal planning process of the Mobile Telecommunication Network (MTN).

1.1 Introduction

Corporate Social Responsibility is an area of concern that has existed since the early days of mankind which has gained reputation in management and academic Networks as a critical component instrumental to organizations performance (Orlitzky et. al, 2003). The concept has received an increasing amount of attention from the society and scholars, business and public practitioners.

Within the confine perspective, this research will focus on Corporate Social Responsibility (CRS) practice of MTN in Lagos, Nigeria and to critically analyze the corporate Social responsibility of Mobile Telecommunication Network (MTN) in Lagos, Lagos State of Nigeria.

Drawing references from the work of Gray, (2002); Parkers (2005), and Adams and Larrinaga – Gonzalez (2007) in which calls were made for the adoption of organizational engagement-based CSR- Research studies as an alternative to previous approaches which are conducted without such an organizational engagement as a research field. As a result of this, the demand for CSR particularly the social dimensions and environmental dimensions are required more in developing countries like Nigeria (Raed, 2002).

As a contribution to the body of knowledge, this study is necessitated because; very minimal attention has been given to this area of study as it relates to the developing countries (Adeyanju et al; 2012; Belal, 2008; Belal & Cooper, 2011; Jamali & Mirshall. 2007) most research studies on this concept of CSR have been focused on the developed countries (Bayond Kavanagh & Slaughter, 2012; Balal & Cooper, 2011; Muthuri & Gilbert, 2011).

Different definitions have been provided by different scholars and practitioners in the field of CSR. The debates arising from the concept of CSR are connected to changes in the business environment which is shaped fundamentally by changes in political, social and economic spheres of human endeavor.

In general, CSR is been conceptualized as the business decision to commit to social and environmental accountabilities and move beyond their legal obligations to remit operating tax due to the government. In practice, Firms see CSR differently, some regards it as philosophy, sponsorships, cash or other donations to individuals and communities. The controversies surrounding Corporate Social Responsibility definitions and conceptualization are many, similar to the applications of CSR obligations to a broad set of stakeholders; only exacerbated by the expansive conceptualization of CSR making it essentially an organizational paradox (Carroll & Shabana, 2010).

CSR are often used as a generic term to describe many corporate activities related to ethical business dealings such as corporate citizenship, social responsiveness, sustainability etc. As a CSR generic application, it often connotes a multi-dimensional construct.

According to European Commission (2011), CSR consist of Internal and External dimensions while, internal dimensions consists of practices related to internal resources of the firm such as Employee, human capital, health and safety; The external dimensions concerns issues related to corporate Governance, human rights, community development; climate change issues.

European commission (2001; Castka et al, 2004). Therefore, this study holds on the community development efforts of mobile Telecommunication Network (MTN) to bench mark CSR practice in Nigeria with special reference to Lagos, Nigeria.

According to Kotler and Lee, CSR is a Firm – Voluntary and Involuntary obligation of Firms towards the development of its community operating environment or plant community by following strict ethical business procedures and standards.

According to Mc Williams et al, (2006), CSR is an organization's voluntary reentering of responsible activities in various dimensions of CSR towards the attainment of some social goods.

Brundtland Commission, world Council on Economic Development, sees CSR as "Development that meets the needs of the present without compromising the ability of the future generations to meet their own needs" (WCED, 1987 P.8).

The term CSR is "Companies Integrating Social and Environment Concern in their business operation and in their interaction with stakeholders on their daily basis" (European Commission, 2001; 366). Also, from a Nigerian socio-political perspective, CSR can be described as a corporation's contribution towards the overall attainment of National development by taking steps to tackle the numerous social deficiencies that exist in the Nigerian society. Hence, for the purpose of this research, and its context, CSR is seen as a system and process rather than an objective or subjective that is subjected to the general ideology of a specific definition.

Therefore, from the foregoing, there is no universally acceptable definition of the term corporate-social responsibility. As noted above, there is no commonly shared definition of CSR (Aaronson, 2003; Carroll, 1999; Dahlsrad; 2008). Whichever definition is cited, there are supposed to be broad and core to the principle of CSR which is the need for corporations/Firms to be socially responsible and be considerate in their operation and decision making process to favour their operating communities sustainably.

1.2 Statement of Research Problems

The concept of corporation being socially responsible has gained momentum over the last decades. The works of Coldwell (2001); Windsor (2001); Aquilera et al; (2006) and Osemene (2012) argued that the increase demand for CSR started from external demands by stakeholders from communities and societies with general expectations or from government with explicit requirements for social legitimacy (Wood 1991; Crowther 2008). Therefore, the telecommunications in Nigeria particularly MTN is not excepted from the general expectations of both communities and government.

Therefore, the work of Kim and Kang (2013) resolved that, the emergence of social media may have contributed to the increase in the demand for CSR because organizations are striving to avoid the negative reputations for their operations; In this sense, they are socially responsible. Therefore, external aspect of CSR leading to the claim that focused on cause-related issues and philanthropy are of greater relevance than other fields of CSR. Welford, (2005) Bonoli et al; (2005); Jones et al (2005); Porter & Kramer (2006).

Both the social institutions and fundamentalist have pushed their arguments for and against business to be socially responsible. Proponents, argues that there is a strong business case for corporate, social responsibilities in that, corporations benefit in multiple ways by operating with a perspective broader and longer than their own immediate and short term profits. Studies by Amaesishi et al (2006), KPMG, (2011); Idowu (2014) all revealed that, Nigeria is one of the developing countries where CSR practices are still in its infancy. Therefore, to critically analyzed the practice of CSR in the telecommunication industry in Lagos, Nigeria it is not only significant but also relevant because there has been an argument that, corporate social responsibility distracts the fundamental economic role of business; while other scholars argue that CSR is nothing more than window dressing. In the same vein, other classes have argued that CSR is an attempt to preempt the role of government as a watchdog over powerful multinational corporations. Sternberg (1980) argues that there is a human right case against CSR that stakeholders approach to management deprives stakeholder of their property right. More to that the competitive nature of telecommunication in Nigeria and benefit driven analysis by stakeholders and customer propelled this study.

1.3 Objective of the Study:

The main purpose of this study is to investigate corporate social responsibility in private large firms like MTN in order to promote sustainability.

1.4 Research Questions:

In order to achieve the research objective of the study the following research question were postulated:

- i. In what specific ways does corporate social responsibility impact on the growth of the Lagos?
- ii. What are the major effects of good corporate social responsibility practices by organizations in Lagos?
- iii. How negatively does absent of corporate responsibility do affects Lagos?

1.4 Research Hypothesis:

For the purpose of conducting this study to – critically analyze corporate social responsibility of mobile telecommunications networks (MTN) in Lagos, Nigeria; the following hypothesis shall be tested.

i. **H0** There is no significant and positive relationship between the performance of MTN and CSR practice and operation.

H1 There is a significant and positive relationship between the performance of MTN and CSR practice and operation.

ii. **H0** There is significant relationship between good CSR in MTN and the Nigeria society .

H1 There is no significant relationship between good CSR in MTN and the Nigeria society .

2.0 Review of Related Literature:

2.1 Theoretical Framework:

In CSR studies, the most commonly used theoretical perspectives are the legitimacy theory and the stakeholder's theory. Specifically, the legitimacy theory buttresses the social contract theory. This theory opines that, the survival and success of the organization is dependent on the societal consent. Therefore, organizations engage in CSR practices with the motive to gain the approval of members of the state and the society at large (Belal, 2008; Degan, Rankin and Voght, 2000). Individual members within a state are referred to as stakeholders. The stakeholder as revealed in literature is "any group or individual who can affect or is affected by the achievement or success of the organization's objectives" (Freeman, 1984). Therefore, the theoretical underpinning of this study is pinged on stakeholders' theory.

Stakeholder theory is designed to reflect the outline of the organizations structure and objectives (Donaldson and Preston, 1995), while in the worlds of Donaldson & Preston (1995 P. 67), "Stakeholders are individuals or groups that have legitimate interest in the substantive aspects of the corporate activity of the firm and that all the interest of stakeholders are of the intrinsic value". Mercier (1999) added that stakeholders are agents of the firm for whom the firm's development and good health are of prime concern.

Studies by Davenport, (2000; Donaldson & Preston, 1995; Ruf et al, 2001; Jones et al; 2007; Aquinis, 2011) have all suggested that, stakeholders theory should be the foundation principles of CSR framework; adding on, CSR has been presented as a tool for treating stakeholders in a reasonable and responsible manner. in line with this argument, Turn bull et al (1999). Assert that "CSR is the overall relationship between the organization with its internal and external stakeholders; including customers, employees, communities, government, Suppliers, company owners or investors and competitors". According to Branco and Rodrigues, 2007; Mele, 2006; Morsing and Schultz, 2006, stakeholders theory has become the most frequently used theories in explaining CSR and this study adopts same to critically analyze the CSR activities of MTN activities in Lagos.

2.2 Conceptual Framework:

Different scholars, practitioners and management gurus have different views as to the understanding of the concept of corporate social responsibility (CSR).

Corporate social Responsibility has to do with an organization going out of his way to initiate actions that will impact positively on its host community, environment and the people generally. Posk, Omotesho, Tsoho and Ajayi (1999); Corporate Social Responsibility means that a corporation should be held responsible and accountable for any of its activities that affects the people, and its environment.

In the world of today, modern business is obliged to meet increasingly demanding ethical, environmental, legal, commercial and public standards as defined by wider society. Corporate social responsibility (CSR) has therefore become an important consideration for managers at all levels of business, as well as one of the vibrant areas of study and research in the field of business and management.

As simply defined, the term "corporate social responsibility (CSR)" is "companies integrating social and environment concerns in their daily business operations and in their interactions with stakeholders on daily basis" (European commission, 2001 P. 366).

The term CSR was developed in the 60's and 70's as work practice, especially in the areas of health and safety and equal opportunities, was increasingly questioned, leading to legislation.

Corporate social responsibility (CSR) also known as corporate responsibility, corporate citizenship responsible business, sustainable responsible business (SRB) or corporate social performance is a form of corporate self-regulation integrated into a business model. Ideally, corporate social responsibility policy would function as a built-in, self regulating mechanism whereby, business would monitor, ensure its adherence to law, ethical standards, and international norms. Consequently, business would embrace responsibility for the impact of its activities on the environment, consumers, communities, stakeholders and all other members of the public sphere.

Bowen (1953), viewed CSR as “the obligation of the firm to pursue those policies, to make those decisions, or to follow those lines of actions which are desirable in terms of the objectives and values of our society.” Mc Williams, et al; (2006) and Van marrewijk (2003) further – identified the activities available to organizations which could be used to balance the needs of stakeholders to include involvement in charity, philanthropy, social welfare empowerment programmes, environmental activisms aimed at improving the capacity of employees.

Carroll (1991) was of the view that, philanthropy gestures should be at the top of the pyramid of CSR integration, suggesting that, organizations who engage in philanthropic activities are at the top of the CSR ladder. This view was in turn corroborated by Clarkson (1995) who also noted that, “CSR is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner since stakeholders exist both within and outside the firm”. Hence, behaving socially and responsibly will increase human development of stakeholders both within and outside the corporation.

However, a more general CSR definition in literature is the one presented by the World Business Council on Sustainable Development (WBCSD). WBCSD (2002) defined CSR as the “continuing commitment by business to behave ethically and contribute to the economic development while improving the quality of life of the workforce and their families as well as their local community and society at large” P.3. This definition is adopted for this study because, it represent the true status on why businesses should be socially responsible and to equally remain sensitive to the interest of the stakeholders. Also, the definition highlights the need for ethical consideration as well as the workforce of the corporation.

2.3 Perspective of CSR:

Discussions in relation to the warfare and nature and extent of CSR by businesses have been ongoing since 1950s with different scholars adopting varying and conflicting views on the concept and its practice. As such there are no generally accepted theoretical perspectives in the justification of corporate behavior as it relates to CSR practice (Belal, 2008; Gray et al, 2010). However, the various approaches adopted by different scholars in the discussions and categorizing CSR perspectives can be grouped into two; viz: The fundamentalist and the social institutions theorists (Klonoski, 1991). The fundamentalist are those that belongs to those who argue that organizations do not have an obligation to engage in CSR whilst the proponent of social institutions are those that are of the opinion that organizations should engage in CSR.

3.0 Methodology

3.1 Research Design

The research was based on primary survey and questionnaires method of data gathering. Questionnaire is considered as the most feasible approach for this study for reasons of better understanding, which the respondents will need in answering the questions. The questionnaire is a self administered process whereby the respondents reads the list of questions served on him and records his or her answers without the assistance of the interviewer (Achumba, 2000). The questions will be designed to require less time in completing and will be direct and straight forward. Respondents will be asked to choose one of five categories; using a Likert’s type scale on various questions. The questions were assigned using five (5) rating scale from strongly agree (5 points), agree (4 points), undecided (3 points), disagree (2 points) to strongly disagree (1 point).

4.0 Presentation and Interpretation of Data:

4.1 Analysis and Findings

A hundred and ten (110) questionnaires were distributed but only 65 was returned and this research analysis was based on the quantity of the questionnaires returned. Due to time constraint, and lack of funds, the remaining questionnaires could not be chased.

Because of the nature of the questionnaires which is divided into sections- The first part relates to the respondents personal data while the second part relates to the subject matter.

Section One: Personal Data of Respondents

Table 4.1: Sex of Respondents.

PARTICULARS	No.	%
Male	40	61.54
Female	25	38.46
Total	65	100

The demography statistics of respondents profile in **Table 4.1** shows a cross section of respondents interviewed in MTN. The male were 61.54% and female 38.46%

Table 4.2: Level of Respondents

PARTICULARS	No.	%
Board of Directors	5	7.69
Senior Management	35	53.85
Executive Management	10	15.38
Senior Staff	10	15.38
Junior Staff	5	7.69
Total	65	100

From **Table 4.2**, most of the staffs are between Senior Management which is 53.38%. Board of Directors was 7.69% and Executive Management was 15.38%. Senior Staff was 15.38% and Junior Staff 7.69%.

Table 4.3: Departments of Respondents.

PARTICULARS	No.	%
Administration	12	18.46
Personnel	8	12.31
Corporate affairs	10	15.38
Account/Finance	20	30.77
Training	5	7.77
Customer service	10	15.38
Total	65	100

Table 4.3 shows the various departments of the respondents. 18.4% were from Administration department, 12.31% from Personnel, 15.38% from Corporate Affairs, 30.77% from Account/Finance department, 7.7% from Training department and 15.38% from Customer Services.

Table 4.4: Length of Service in MTN

PARTICULARS	No.	%
Less than 1 year	10	15.38
1 – 5 years	20	30.77
6 – 10 years	25	38.47
Above 10 years	10	15.38
Total	65	100

The above table shows the length of service of the respondent, the aim of this is to have an idea of how long the respondents have spent in the organization and their knowledge about the organization. 15.38% have spent less than a year in the organization, 30.77% are between 1–5 years, while 38.47% are the percentage between 6–10 years and 15.38% are above 10 years in the organization.

Table 4.5: Education Qualification of Respondents

PARTICULARS	No.	%
WAEC/GCE/SSCE	6	9.23
OND/NCE	8	12.31
HND/Bs.c	25	38.46
MS.c/MBA	12	18.46
Ph.D	2	3.08
ACA/AIB/ACIS/ACS	6	9.23
Others	6	9.23
Total	65	100

The aim of this section is to know the intellectual capability of the respondent and from the above, we are able to know that, 9.23% of the respondents are WAEC/GCE/SSCE holders, 12.31% are OND/NCE holders, 38.46% are HND/BS.c holders, 18.46% are Ms.c/MBA holders, 3.08% are Ph.D holders, 9.23% ACA, AIB, ACIS or ACS and 9.23% are others.

Section Two: Analysis of Data

S/N	STATEMENT	SA	A	UD	D	SD	MEAN	STANDARD DEVIATION
1.	Is there any relationship between Corporate Social Responsibility and Economic growth?	20 (31)	10 (15)	20 (31)	10 (15)	5 (8)	3.46	.412
2.	Does a large firm promote sustainability through the market by advancing – Corporate Social Responsibility?	20 (31)	15 (23)	15 (23)	5 (8)	10 (15)	3.46	.412
3.	In what specific ways does Corporate Social Responsibility impact the growth of the Country?	25 (38)	15 (23)	5 (8)	15 (23)	5 (8)	3.62	.428
4.	How does unpleasant Corporate Social Responsibility affect the country?	30 (47)	10 (15)	10 (15)	5 (8)	10 (15)	4.10	.497
5.	In what particular way can advertising activities be differentiated from that of Corporate Social Responsibility?	30 (47)	15 (23)	5 (8)	10 (15)	5 (8)	3.85	.458
6.	Does good Corporate Social Responsibility practice by organization have a major effect on the country?	40 (62)	15 (23)	-	-	10 (15)	3.38	.435
7.	Are you of the opinion that companies who claim to operate corporate social responsibility (CSR), can simultaneously engage in harmful practice?	40 (62)	-	5 (8)	10 (15)	10 (15)	3.89	.293
8.	Government should enforce better governmental and international regulation than the voluntary measures of Corporate Social Responsibility.	5 (8)	15 (23)	-	10 (15)	35 (57)	3.89	.293
9.	Corporation's purpose is to maximize returns to its shareholders and not genuinely interested in Corporate Social Responsibility.	30 (47)	20 (30)	-	10 (15)	5 (8)	4.12	.500
10.	Does Corporate Social Responsibility mean business ethics?	20 (30)	30 (47)	5 (8)	5 (8)	5 (8)	3.85	.458
11.	The impact of Corporate Social Responsibility in MTN is felt in the society more than its competitors.	20 (30)	10 (15)	5 (8)	25 (38)	5 (8)	3.23	.506
12.	Business ethics helps to improve ethical decision making.	30 (47)	10 (15)	10 (15)	5 (8)	10 (15)	3.69	.436

NOTE: Upper figures = Frequencies of Respondents
Lower figures = Percentage of Responses.

The above table shows the responses of the staffs of MTN to the question of any relationship between Corporate Social Responsibility and Economic growth; the responses revealed that 20 (31%) of the respondents strongly agrees, (5) with the statement. This was followed by 10 (15%) who agreed, 20 (31%) were undecided (3), 10 (15%) disagreed (2) and 5 (8%) strongly disagreed (1). A mean of 3.46 on the average indicates that, the respondents agreed with the statement.

On if large firms promote sustainability through the market by advancing corporate social responsibility. 20 (31%) of the respondents who agreed (4) with the statement. 15 (25%) of the respondents who agreed (4) with the statement. 15 (25%) of the respondents were undecided (3), 5 (8%) disagreed (2) while 10 (15%) strongly disagreed (1).

The responses show that the majority of the respondents support the statements. The mean of 3.46 indicates that on the average, the respondents agreed with the statement.

A sizeable proportion of the respondents; that 25 (38%) strongly agreed (5) that corporate social responsibility impact on the growth of the country positively. Similarly, 15 (23%) of the respondents agreed (4) with the statement. 5 (8%) were undecided (3), 15 (23%) disagreed, (2) while 5 (8%) strongly agreed (1). The mean of 3.62 indicates that on the average the respondents agreed with the statement.

30 (47%) of the respondents strongly agreed (5) that unpleasant corporate social responsibility affects the country. 10 (15%) agreed (4) 10% were undecided (3), 5 (8%) disagreed (2) while 10 (15%) strongly disagreed (1) with the statement. The mean of 3.69 indicates that on the average, the respondents agreed with the statement.

A total number of 30 (47%) of the respondents strongly agreed (5) that advertising activities should be differentiated from that of corporate social responsibility 15 (23%) agreed (4). 5 (8%) were undecided (3), 10 (15%) disagreed (2) and 5 (8%) strongly disagreed (1) with the statement. The mean of 3.85 indicates that, on the average, the respondents agreed with the statement.

40 (62%) of the respondents strongly agreed (5) that good corporate social responsibility practices by organization have a major effect on the country. 15 (23%) agreed (4) while, 10 (15%) strongly disagreed (1) with the statement. The mean of 3.38 indicates that on the average, the respondents were undecided with the statement.

40 (62%) of the respondents strongly agreed (5) with the statement number 7. 5 (8%) were undecided (3), 10 (15%) disagreed (2) and 10 (15%) strongly disagreed (1) with the statement. The mean of 3.38 indicates that on the average the respondents agreed with that statement.

35 (57%) of the respondents strongly agreed (5) with statement number 8, that government should enforce better governmental and international regulations than the voluntary measures of corporate social responsibility. 5 (23%) disagreed. The mean of 3.89 indicates that, on the average, the respondents agreed with statement.

30 (46%) of the respondents strongly agree (5) with statement number 9, which is "corporations purpose is to maximize returns to its shareholders and not genuinely interested in corporate social responsibility" 20 (31%) agreed (4) and 10 (15%) disagreed (2). The mean of 4.12 indicates that, on the average, the respondents agreed with that statement.

20 (31%) of the respondent strongly agreed (5) with the statement if corporate social responsibility means business ethics. 30 (46%) agreed (4). 5 (8%) strongly disagreed (1) with the statement. The mean of 3.85 indicates that on the average respondents agreed with the statement.

20 (31%) of the respondents strongly agreed with statement number 11. 10 (15%) agreed (4), 5 (8%) were undecided (3), but 25 (38%) disagreed (2) while 5 (8%) strongly disagreed (1) with the statement. The mean of 3.23 indicates that on the average, the respondents were undecided.

30 (47%) of the respondents strongly agreed (5) with statement number 12. 10 (15%) agreed (4) while 10 (15%) agreed (3) and 10 (15%) disagreed (2) 10 (15%) strongly disagreed (1). The mean of 3.85 indicates that on the average, the respondents were undecided with that statement.

4.1.1 Discussion

The theory of corporate social responsibility (CSR) typically sees the modern corporation as a network of stakeholders, including the shareholders, senior management, employers, suppliers, customers, and the communities in which the corporation operates. Also, Johnson (2002) asserted that, senior managers should work to improve the conditions of all stakeholders, even if this will lower profits and shareholders' value.

It is accepted that, profits are necessary to make the organization sustainable. But that beyond this, shareholders interest cannot count for any more than the interests of any of the other stakeholders. The chief executives have the task of defining the concept of social performers that are relevant for his company, although, most managers, along with some economist and other observers of current pressures for changes patterns of business behavior are disturbed and antagonized by reference to corporate social responsibility.

Corporate social initiatives are major activities undertaken by a corporation to support social causes and to fulfill commitment to corporate social responsibility, most corporate social initiatives under the corporate social responsibility (CSR) umbrella fall within one of the following distinct categories; cause promotions, course related marketing corporate social marketing, corporate philanthropy, community volunteering and social responsible business practices.

The second hypothesis states that there is significant relationship between good corporate social responsibility (CSR) in MTN, Nigeria and the society at large.

This hypothesis was in agreement with European Commission, (2001; 366), when they asserted that corporate social responsibility (CSR) is companies integrating social and environment concerns in their daily business operations and in their interactions with stakeholders on a daily basis. Corporate social responsibility (CSR), also known as corporate responsibility, corporate citizenship responsible business, sustainable responsible business (SRB), or corporate social performers is a form of corporate self-regulation integrated into a business model directly corporate social responsibility policy would monitor and ensure its adherence to law, ethical standards and international norms. Consequently, business would enable responsibility for the impact of its activities on the environment, consumers, employers, communities, stakeholders and all other members of the public sphere. However, corporate social responsibility (CSR), also known as corporate responsibility, corporate citizenship, responsible business and corporate social opportunity is a form of corporate self-regulation integrated into a business model. Ideally, CSR policy would function as a built-in, self-regulating mechanism whereby business would monitor and ensure their adherence to law, ethical standards and international norms (Zahra and Pearce, 1984). CSR suggest a business obligation to deliver benefits to society beyond producing goods and services with the objective of maximizing return on invested capital, while operating in compliance with all applicable law and government regulations. Business would embrace responsibility for the impact of their activities on the environment, consumers, employees, communities, stakeholders and all other members of the public sphere. Furthermore, business would proactively promote the public interest by encouraging community growth and development and voluntarily eliminating practices that harm the public sphere regardless of legality.

5.0 Conclusion and Recommendations:

5.1 Conclusion

The result of the first hypothesis states that, there is significant relationship between MTN corporate social responsibility practices and operation of the government. The result was in agreement with Goldon (2002), who asserted that, many advocates of corporate social responsibility including government try to sell corporate social responsibility to businesses by emphasizing the connection between doing good (Ethics) and doing well (profits) in businesses.

Although, they share a common vocabulary of corporate social responsibility, critics and supporters of modern business, the left and the right, still diverge deeply on just what is actually involved in operating a truly responsible business.

The most radical of these stakeholders' theories claim that managers have special obligations to all of these stakeholders group equally. As Kerim Gibson has articulated this claim, "in the same way that businesses owe special and particular duties to its investors, it also has different duties to the investors' stakeholders groups". One implication of this view is that, shareholders are just other stakeholders no more or less important than the others. Specifically, suppliers, customers, employees, stakeholders and the local community as well as management play its role as agents for this group. Each of these stakeholders groups has a right not to be treated as a means to some end and therefore must participate in determining the future direction of the firm in which they have a stake (Johnson, 2002). This is radical precisely because corporate law in most countries like Nigeria currently gives shareholders a very special position among stakeholders.

Although, social needs seem endless and the options to provide support can be overwhelming, one key definition of corporate social responsibility (CSR) is commitment to improve community wellbeing through discretionary business practice and contributions of corporate resources.

The practice of Corporate Social Responsibility (CSR) can subject to much debate and critics, society responsible business practices re where the cop ration adapts and conduct discretionary business and investments that support social courses to improve community over being and protect the environment.

It requires a clear understanding and humanitarian mind on members of the board to maintain and differentiate between advertising and Organization of or high standards of corporate social Responsibility (CSR). This should be characterized by commitment to compliance and laid down rules and policies guiding cooperate social organization. MTN have promised unequalled access to opportunities for business and relationships. Also, Keith Davis (1973) agree with the finding where he described corporate social responsibility (CSR) as “the Firms Consideration of and responses to issues beyond the Narrow economic, Technical and legal requirements of the firms.

The view of Archie Carroll (1979), that the social responsibility of business encompasses the economic legal, ethical and discretionary expectations the society has of organization at a given point in time.

In Brown and Dacin (1997), viewed Corporate Social Responsibility (CSR) as a company’s status and activities with respect to its perceived societal or stakeholder’s obligation. Matten and Moon (2004), defines Corporate Social Responsibility (CSR) as a “Cluster concept which overlaps with such concept as business ethics, corporate philanthropy, corporate citizenship, sustainability and environmental responsibility. It is of important to note that it is almost impossible to give a definite definition of Corporate Social Responsibility (CSR).

Corporate Social Responsibility in MTN must function as a built-in self regulating mechanism whereby it could monitor and ensure its adherence to law, ethical standards and intentional norms.

The corporate Social Responsibility Structure in MTN requires a proactive, focused state of the mind on the part of officers, who must be committed to the success of their respective commands through maintenance of the highest standards of social accountability and ethics of service.

Having gone through the theoretical framework of corporate social responsibility using MTN as a case study, it is quite clear that good corporate social responsibility is crucial to the attainment of growth and development of a nation; and that corporate social responsibility is crucial to the attainment of corporate objective of MTN, while the existence of corporate social responsibility in MTN is paramount to the attainment of objectives and efficient performance of service delivery.

In the light of the above stated facts, the following conclusions have been drawn from the study.

1. Good corporate social responsibility is essential for the growth and development of a country.
2. Large firms promote sustainability through the market by advancing corporate social responsibility.
3. Government should enforce better government and international regulation of corporate social responsibility that will be in tandem with the amount demand, international standards and global best practices.
4. That, advertising should be in no way replace corporate social responsibility.
5. Corporate social responsibility initiatives have help to unleash Nigeria’s development potentials through the provision of world class communication.
6. Corporation’s purpose is to maximize return to its shareholders and not genuinely interested in corporate social responsibility.
7. Promos that is basically more self-serving than beneficiary to customer should be ruled out.

5.2 Recommendations

In line with the finding and conclusions drawn from this study, the following recommendations are made to MTN, in order to improve value service and the objectives to which it has set up.

To improve on it service, MTN should embark on an in-depth orientation and educating the workers on the implementation of effective corporate social responsibility. This, will in a way improve the effectiveness of management, the first requirement for effective management is that the chief executive officer of MTN, should put social objective in managing the business, this commitment must be communicated by precepts and example to all managers. Also, volunteer programmes are said to have contributed to building strong and enduring relationship with local communities, attracting and retaining certified and motivated employees.

There has argument that Corporate Social Responsibility (CSR) distracts from fundamental economy role of businesses, while some argue that, it’s nothing more than a windor dressing another class also argue that the corporate social responsibility is an attempt to pre-empt the role of government as a watch dog over powerful multi-national corporations. MTN should strive in decency, honesty and fairness in implementation of corporate social responsibility.

Corporate social responsibility also means a consent whereby organization takes responsibility for their impact on the society and environment and how companies carryout it core function and not simply about companies giving away money for charity. MTN must distinguish charity work from corporate social responsibility, and in quest for improved salaries and promotion, through corporate goals and objectives as prescribed by management in some cases, management should check the activities of the various commands to avoid the attainment of individual and command goals at the expense of MTN.

MTN must have corporate planning path, which will seek to address better strategic decision through improved analyses, more concern about the feature, more effective coordination of different functions and activities, and wider management movement in the planning progress.

Finally, it is recommended that this research should be subjected to further studies by researching in other part of the cities in the country so that generalized conclusion can be drawn.

References:

- POSK B.S, Omotesho, O. A; Tsoho, A. B and Ajayi, P.D (1999). An economic survey of Rural infrastructures and Agricultural Productivity profiles in Nigeria. *European journal of social science* – 7(2); 158-171.
- Bowen, H.R (1953), *social responsibility of the businessman*. New York, Harper and Row.
- Carroll, A. B (1979), “A Three dimensional conceptive model of corporate Performance”, *academic of management review*, vol. 4, No. 4, pp. 497-505.
- Carroll, A.B (1991), *the pyramid of corporate social responsibility business Horizons*, PP. 39-48.
- Carroll A.B (1999), *Corporate Social responsibility; Evolution of a Definitional Constructs*, *Business and society* vol.38 No.3 Pp. 268-95
- Coldwell D.A (2001), *Perception and expectations of corporate social Responsibility: Theoretical issues & empirical findings*, *Journal of Business management* Pg 49-54.
- De-George, R. (1990) *Business ethics* (3rd Ed.) New York, Macmillan Publishing co.
- Donaldson, T. & Preston, L.E. (1995). *The stakeholders’ theory of the corporation; Concepts, evidence and implications*. *Academy of management review*, Vol. 20 (1); PP. 65-91.
- Freeman, R.E (1984); *Strategic management; a stakeholders approach*, pitman Publication.
- Friedman M. (1970), *the social responsibility of business is to increase its profits*, *New York Times Magazine*, September 13th PP. 32-3, 122 &126.
- Klonoski, R. (1991); *Foundational consideration in the corporate social Responsibility debate*, in Anonymous (6 Ed.) vol. 34. PP.9
- Levitt T. (1983). *The Dangers of social responsibility*. In T.L Beauchamp and N.E, Bowie, *Ethical theory and Business* 2nd Ed., PP 83-86 Englewood cliffs N.J; Prentice.
- Osemene O. F. (2012), *corporate social responsibility Practices in mobile Communication industry in Nigeria*; *European Journal of Business and Management* vol.4 issue 8 p.149-159.
- Porter & Kramer, M. R. (2006), “*Strategy and society the link between competitive advantage and corporate social Responsibility*” *Havard Business Review*, Vol. 84 (December), PP. 78 – 92.
- Aquilera R. V.; Rupp, D. E.; Williams, C. A.; and Ganapathi, J. (2006); *Employees Reactions to corporate social responsibility: An Organizational justice Framework*. *Journal of Organizational Behavior*. Vol. 27: 537-543
- Aljian G.W (1984) *Purchasing Handbook*, McGraw Hell, New York. Carter, C.R And Jennings M.M. (2002) *Social responsibility and supply chain relationship*, *Transport Research* 38, 37-52.
- Carter, C.R Kale and Grimm C.M. (2000), *Environmental purchasing and firm Performance and empirical investigation*. *Transport Research* 36-219 228.
- Carin P. and Dobers P. (2001); “*what does the performance of Dow Jones Sustainability group index tell us? Eco. Management and Auditing*, 8 -123-133.
- Denscombe M. (1998) *Forskning handbooken studentlitteratur lund*, Sweden.
- Dobler D. and Burt (1996); *Purchasing and supply management: Text and cases*; Sixth Edition McGraw Hill. New York.

- Dow Jones (2002); Dow Jones Sustainability indexes Dow Jones sustainability Group indexes GM 6th September, Zurich.
- Fearen H.E and Leendors M.R (1995) purchasing organizational role and Responsibilities centre for advanced purchasing studies Students. Phoenix Arizona.
- Jaribro G. (2000); Vilken Metal Sr bst-Ingen eller alla? Student literature Lund Sweden.
- Orlitzky, M. Schimdt, F.L, Rynes, S.C (2003), corporate social and financial Performance; a Meta-Analysis organization studies, Journal, vol. 24 & 3 PP.103-441.
- Merriam S. B (1994); Fallstudien Som Forsknings meton studentliteratur. Lund Sweden.
- Zahra and Pearce, (1984), Boards of Directors and Corporate financial Performance; a review and integrative model? Journal of Management, vol. 15, No. 2, PP. 291-334: DOI: 1177/01492068901500208
- Min H. and Galle W.P (2001); Green purchasing practices of US firms, International journal of operations & production Management vol. 21(9), 1222-1238.
- Moore N. (2000); How to do research; Third Edition library association publishing Cornwall, UK.
- Patel R. and Davidson B. (1994), Forsknings metodikens grunder studentliteratur Lund Sweden.
- Patton M.Q (1987); How to use qualitative methods in evaluation sage Publications. Newbury. London. New Delhi.
- Patton M.Q (1980), Qualitative evaluation and research methods, second edition. Sage publications. Newbury. London. New Delhi.
- Quayle M (2002); Purchasing policy in Switzerland: An Empirical study of Sourcing decisions, thunderbird international business Review vol. 44(2); 205-236.
- Stringer E. (1999) Action research, Second Edition sage publication; thousand oaks. London, New Delhi.
- UK Government (1999)' A Better quality of life: A strategy for sustainable Development/for the United Kingdom.
- United Kingdom department of environment, transport and regions, London.
- UNDP (1998); Consumption patterns and their implications for human Development United Nations development Programmes, University Press; Oxford.
- US- EPA (1999). Private sector pioneers United States Environmental Protection Agency. Washington D.C.
- Van-Weele A.J. (2000); Purchasing management: analysis, planning, and Practice Second Edition. International Thompson Business Press London.
- Warner K.E. and Ryall C. (2011); Greener purchasing Activities within U.K Local Authorities, Eco-management and auditing 8, 36-45.
- WBCSD (2000), Eco-efficiency: creating more value with less impact, World Business Council on Sustainable Development. Geneva.
- WBCSD (2001): Sustainability through the market world Business Council on Sustainable Development Geneva.
- WBCSD (2002); Corporate Social Responsibility - The WBCSD's journey. World Business Council on Sustainable Development, Geneva.
- WCED (1987), our common future; world commission on environment and Development. Oxford press Oxford.
- Wycherly .I. (1999). Greening Supply Chains; The case of the body shop International. Business strategy and the environment 8, 120-127.
- Kotler Lee, Corporate Social Responsibility. Andrew Crane Dirk Matten, Business Ethics, 2nd Edition.
- Adrian Palmer & Bob Hartley: The Business- Environment, Sixth Edition.
- The Business Environment by Paul Wetherly & Dorron Otter.
- The Corporate Social Responsibility (Reading & Cases in Global Context) Edited by Andrew Crane, Dick Malten & Laura Spencer.
- The Corporate Social Responsibility Reader, Edited by Jon Burshell.
- Global Strategic Management, Second Edition by Peng.

- Idowu O; Samuel and Towler A. Brian (2004), a comparative study of the Responsibility report of UK companies, management of Environment quality. An international journal vol. 15 No. 4 PP. 420-437.
- Idowu O; Samuel and Towler A. Brian (2009); Global practices of corporate Social responsibility, Springer, London.
- Aaronson S. A (2003), Corporate social responsibility in the global village: The British role model and the American Laggard: Business and society review, vol. 108, No. 3 PP. 309-38.
- Aguilera R.V; Rupp D.E; Williams C.A & Ganapathi J (2006); Corporate Governance and social responsibility; a comparative Analysis of the UK and the US "Corporate governance". An international review vol. 14 No. 3 PP. 147-158.
- Pietersz G (2011); Corporate social responsibility is more than just donating Money, Curaco KPMG.
- Porter and Kramer M.R (2006); Strategy and society – the link between Competitive advantage and corporate social Responsibility. Harvard Business Review; 12: 78-92.
- Winsor, D. (2001), the future of corporate social responsibility. International Journal of organizational analysis, vol. 19 No. 3 PP.225-56.
- Eshi Agbadua: Corporate social responsibility (CSR) in the telecommunication Industry in Nigeria, Munich, GRIN Kerlag, www.grin.com/documents/353792.
- Adeyanju, O.D, (2012), an assessment of the impact of corporate Social Responsibility and Nigerian Society. The examples of banking and communication Industries, Universal Journal of marketing and Business Research (UJMBR), Vol. 1 No.1, PP.17-43.
- Al-Samadi, A.W, Almsa Fir, M.K, Ahmed, S.W (2004), Does Corporate Social Responsibility lead to improvement in financial performance? Evidence from Malaysia International Journal of Economics and Finance, 6 (3), Doi: 10.5539/I Jet v.6.3, P. 126.
- Bayound, N.S; Kavanagh, M. & Slaughter, G (2012), An Empirical Study of the relationship between corporate Social Responsibility disclosure and organizational performance Evidence from Libya. International journal of Management and Marketing Research 5(3).
- Belal, A.R, Momin, M. (2009), Corporate Social Reporting, A Review and future direction. Research in Accounting in Emerging Economics, Vol. 9(1) 119-143.
- Belal, A.R, Cooper, S. (2011). The absence of corporate social responsibility reporting in Bagladesh. critical perspectives on Accounting 22(7): 654-667.
- Bonoli A, Lonto M, and Mura M, (2005). Corporate Social Responsibility and Corporate Performance; The case of Italian SMEs; Corporate Governance Vol.5, issue 4, Pp. 28-42.
- Carroll A.A & Larringa-Gonzalez C. (2007), "Engaging with Organizations in pursuit of improved sustainability accounting and performance," Accounting Auditing and Accountability Journal, Vol. 20 No.3, Pp. 333-355, Doi: <http://doi.org/1001108/09513570710748535>.
- Carroll A.B, & Shabana K.M (2010), The Business case for corporate Social Responsibility. A Review of concepts, Research and Practices International Journal of Management Studies, 12(1), Pp. 85-105.
- Castka and Batzarova, M.A (2004), Critical look on Quality through CSR Lenses, Key challenges streaming from the development of ISO 26000; Reliabilities Management, vol. 24, No.7, 2007 Pp. 738-752; Emerald group publisher Limited.
- Growther D. (2008), Corporate Social Responsibility. History and principles, social Responsibility world, Penang Amsted University Press.
- Van Marrewijk, M (2003), "Concepts and definition of CSR and Corporate Sustainability; Between Agency and Communiions". Journal of Business Ethics. Journal of Business Ethnics, 44 (2/3, 95-105).
- Dah Isrud A, (2008), How Corporate Social Responsibility is defined; an analysis 37 definition corporate Social Responsibility and Environment Management Vol. 15(1), 1-13.

- European Commission (2011), Communication from the commission to the European Economic. and Social Committee and the committee of the Region; a Revival E.U Strategy 2011 -14 for Corporate Social Responsibility, [http://www.europa.eu/meetdocs/20092014/documents/com/com/com\(2011\)0681/comc0m\(2011\)0681en.pdf](http://www.europa.eu/meetdocs/20092014/documents/com/com/com(2011)0681/comc0m(2011)0681en.pdf).
- Gray R. (2002). The social accounting project and accounting, organization and society; privileging engagement, Imaginings, New accountings and pragmatism over critique? *Accounting, Organization and society* 27(7) 687-708.
- Jamali D, Lund Thomsen, P and Jeppen, S (2017) "SMEs and CSR in developing countries", *Business and Society*, 56(1), Pp. 11-22. doi 10.1177/0007650B15571258.
- Jones B, Bowd R. and Tench R (2005), Perception and Perspectives: Corporate Social responsibility and the Media, *Journal of Communication Management*, Vol. 11 No.4, Pp. 348-370.
- Kang J, and Kin Y.H, (2013), the impact of Media on corporate social responsibility, Nanyang Business school, Korea University.
- Parker L.D, (2005). Social and environmental accountability research: A view from the commentary box. *Accounting and accountability Journal* 18(6): 842-860.
- Wood D.J, (1999), Corporate Social Responsibility Performance Revisited, *Academy of Management Review*, vol. 16, Pp. 691-718.
- Amaeshi K. M, Adi, B, Obbechie, C.O; & Amao, o.o, (2006), "Corporate Social Responsibility in Nigeria: Western mimicry or indigenous influence?" *Journal of corporate citizenship*, Vol. 24, Pp. 83-99.
- Idowu, A. (2014), Corporate Social Responsibility in Nigeria banking industry: When will the Lip service game end? *Journal of Economics and sustainable development*, Vol.5 No.22 ISSN 2222-1700.
- Turn bull, J.P, Khoury G and Rostami J (1999), Corporate social Responsibility, turning words into Action, the Conference Board of Canada, Attawa.
- Welford, R. (2005), Corporate Social Responsibility in Europe and Asia; critical elements and Best practices, *corporate social Responsibility Review*, Vol. 13, 11.31-47.
- Brown & Dacin (1997), The company and the product; corporate Associations and consumer product responses; *Journal of Marketing* Vol. 1. 614.
- Jones B, Bowd R, and Tench R, (2007), perception and respective; corporate social Responsibility and the media, *journal communication management* Vol. 11 No.4 Pp. 348-370.
- European Commission (2001), Commission green paper "Promoting a European Framework for Corporate social Responsibility" Com (2001), 366 final.
- Branco C. and Rodrigues, L. L. (2007), "Positioning Stake Holders theory within the debate on corporate social responsibility; *Electronic Journals of Business ethics and organization studies*, Vol. 12(1). Pp 1-11.
- Jamali, D and Mirshak, R. (2007), "Corporate Social Responsibility (CSR) theory and practice in a developing country context. *Journal of Business ethics*, vol. 72(3), Pp. 243-262.
- KPM G (2011), KPMG International Survey of corporate Social Responsibility reporting, 2011 KPMG International, Amsterdam.
- Morsing, M. and Schultz, M (2006), Corporate Social Responsibility Communication; Stakeholder Information, Response and Involvement strategies; *Business Ethics: A European Review*, Vol. 15(4), Pp. 323-338.
- Mele D, (2006), Mainstream theories on Normative corporate Social responsibility analysis from catholic social thought. /ESE Business School, university of Navarra, Spain.
- Raed D, (2002), Employing Normative stakeholder theory in developing countries. A critical theory perspective *Business society* Vol. 41(2), Pp. 166-207.
- Aquinis, H. (2011), organizational Responsibility; Doing good and doing well, in S. Zedeck (ed) *APA handbook of industrial and organizational psychology maintaining, expanding and controlling the organization*; 855-79 Washington D.C; American Psychological Association.

- Clarkson M, (1995), "A Stakeholder Framework for analyzing and evaluating corporate social responsibility." *The academy of Management Review*, 20(1), Pp. 92-188.
- Mc Williams, A; Siegel, D. and Wright P. (2006) "Corporate Social Responsibility. Strategic Implication" *Journal of Management Studies*, Vol.43 No.1 Pp. 1-8.
- Adams C.A; & Larrinaga – Gonzalez, C. (2007), Engaging with organization in pursuit of improved sustainability accounting and performance. *Journal of accounting, Auditing and Accountability Journals*, Emerald Group publishing, Vol. 20(3), Pp. 333-355.
- Mathuri N, & Gilbert, 'V' (2011), An Institutional Analysis of corporate social responsibility in Kenya, *journal of business Ethics*, Vol. 98(3), 467-483.
- Davenport, K. (2000), Corporate Citizenship; A stakeholder approach for defining Corporate Social Performance and identifying measures for assessing it, *Business and society*. Vol. 39(2): 210-291
- Ruf B.M, Muralidhar, K; Brown, R.M; Janney, JJ; & Paul, K. (2001). An Empirical Investigation of the relationship between change in corporate social performance and financial performance; a stakeholder theory perspectives; *journal of Business Ethics*, 32, 143-156.doi 10.1023/a: 1010786912118.
- Davies and Keith; (1973), "The case for and against Business assumption of social responsibilities"; *the academy of management journal*, June 16(2), 312-322.
- Mc Williams, D.J A. Moon; and Siegel. D; (2006). *The oxford Handbook of corporate social Responsibility*: Oxford, UK, Oxford University Press, 19-45.
- Gray, R.H, (2002a) "of messiness, systems and sustainability towards a more social Environmental Finance and Accounting; *British Accounting Review*; Vol. 34 (4), Pp. 357-86.
- Gray, R. H. 2002b, "The social Accounting project and accounting organizations and society. Privileging engagement, imaginings, *New Accounting organizations and society*, Vol. 27(7), Pp. 687-708.
- Matten, D, and Moon, J (2004), "Some theories for social Accounting? A review essay and a tentative Pedagogical categorization of theorizations around and social accounting," in Freeman, M & Jaggi B, (Eds) *Sustainability environmental performance and disclosures*, Emerald Group, Bingley.
- Golden, J.N (2002), what Enron means for the management and control of the modern Business Corporation: Some initial reflections. *The unity of Chicago law review* vol. 69: 1233-50.
- Sternberg, E. 1980/1999/ "Stakeholder theory exposed"; *Economic Affairs*, vol. 16 No.3, Pp. 36-38.
- Deegan, C, Rankin, M. and Voght, P. (2000), firms disclosure reactions to major social incident Australian evidence. *Accounting forum* 24(1): Pp. 101-130.
- Mercier, S. (1999), *L e'thique dans les entreprises*, Editions, La Decorverte, collection "Repere's", Paris.
- Mac William (2005), *The Future of corporate social responsibility in Fred Robins*, *Asian Business and Management*, 2005, 4 (95-115) © 2005 Palgrave Macmillan Ltd, 1472-478205 www.palgrave-journals.com/abm.
- Johnson, G, & Scholes, K. (2002) *Exploring corporate strategy* (6th edition), P206 Harlow, England Pearson Education. Latest edition.
- Achumba I.C. (2000), *strategic marketing management for the 21st century*. Charlotte, USA Mac Williams and capital publishers Inc.