



**UNIVERSITY OF  
PORTSMOUTH**

**CORPORATE SOCIAL RESPONSIBILITY, INSTITUTIONAL WORK, AND  
IMPRESSION MANAGEMENT: A CASE STUDY OF A NIGERIAN ELECTRICITY  
DISTRIBUTION COMPANY**

**By**

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**A thesis submitted in partial fulfilment of the requirements of the University of  
Portsmouth for the award of Doctor of Philosophy**

**September 2024**

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## Abstract

This thesis explored the implications of Corporate Social Responsibility (CSR) in the monopolistic energy sector of developing economies by focusing on BiECom Nigeria, an electricity distribution company in Northern Nigeria. The study examined the evolving participation of CSR practices to manage stakeholder perceptions following the transition from government to private ownership in 2013. Using a qualitative case study methodology, primary data was collected through in-depth semi-structured interviews with 45 BiECom employees at various management levels and key community stakeholders, further triangulating with secondary data sources comprising company CSR documents and media reports. Thematic and Saliency analysis was used to identify key patterns and themes and were interpreted using an integrative theoretical framework of Goffman's Impression management framework (IMF) and Lawrence and Suddaby's Institutional work framework (IWF). The findings suggest that post-privatisation, BiECom deployed CSR initiatives to tailored community relations, improve corporate image and reputation and address operational challenges in revenue collections and infrastructure protection. However, these CSR initiatives were primarily philanthropic and reactive, lacking strategic alignment and often comforting to short-term crisis management intervention with minimal long-term impact on community development. The study also highlighted divergent stakeholder perceptions of CSR. While some stakeholders perceived it as a superficial exercise in public relations lacking any genuine moral commitment, others recognised its potential to contribute meaningfully to the human societal transformation of the community by providing resources, values, and actions to beneficial community development. This study contributes to the existing literature on CSR in developing economies, underscoring the need for contextualised, strategically aligned CSR initiatives in developing countries. In an emerging market, this study theorised the context specificity of CSR initiatives to promote sustainable business practice, community development and institutional legitimacy while advocating for a more strategic and transformative CSR approach to the energy sector in developing countries.

## Dedication

I hereby express great respect, gratitude, and appreciation to my family members, without whom this research expedition would not have successfully navigated difficult paths; may God reward them all. I started this research expedition in the minds of parents who have been blessing me, giving me guidance, motivation, and care that emboldens me to stick to my beliefs and commitments even in the toughest of moments. My late parents have been prayer warriors, intellectual mentors and spiritual guardians who always prayed for me to succeed in life. May the Almighty Allah replenish them with His mercies. They have departed, but Allah knows best. May He place them in Jannah, Ameen ya Rabb.

I also want to sincerely appreciate my wife, Badriyya Balarabe Ahmad, an exceptional and shining star who believed in me. Owing to your faith in me, I have remained so stable and so qualified. Thanks for your unflinching support, which has always allowed me to embark on this super-important quest. My beloved, dearest children, Hafsat (Najmah), Fatima (Afrah), and King Abdallah (Bawan Allah), your presence adds colour to my life. I can attest once again that this world has not become so beautiful without you, the brightest stars who have made my life very interesting. May Allah bless you all and make you wonderful citizens and assets to our religion (Islam), community and society in general. Ameen, ya Rabb.

I equally honour my father-in-law, Alhaji Dr Balarabe Z. Ahmad, a scholar and enlightened man who took his time to offer good counsel to me and my wife and who has been a support in many ways that cannot be enumerated here. My mother-in-law, Hajiya Fatima Hamisu, is a great woman and a mother who has always shown love and sacrificial zeal towards our success. May you both live long to enjoy God's mercies as you have been doing and remain evergreen.

A special thanks go to my dear aunt, Hajiya Hafsat Balarabe, known as 'My Mami', for caring for me all this while. Her diligent and care-filled nurturing is second to none, and even in childhood, she made me understand the meaning of parental role. There is no way I will cease to appreciate her as someone who has left indelible marks on my life. May Allah bless her and grant her peace and Jannah.

## Acknowledgements

First and foremost, I would like to express my praises to the Almighty Allah, who, in his mercies throughout the journey, has ordained me to the opportunity to search for knowledge and made it possible for me to take this as an expedition for knowledge, and who has granted me the courage and privilege to come this far. I also owe a debt of appreciation to my patient and able primary supervisor, Dr Roza Sagitova, not only for her interest in my work but also for her careful and objective criticisms and guidance throughout my PhD journey. I sincerely appreciate and value your continued contribution and advice. Equally, I would like to extend my heartfelt thanks to my second supervisor, Dr Xinxiang Li, for his constructive feedback and mentorship during the course of my study. Your know-how greatly contributed to the depth of my research. Let me take this poor utility to mirror and appreciate my reviewer from the start of this journey to this point, Professor Khaled Hussainey. Your expertise, examinations and feedback have contributed significantly to shaping my research. Sir, thank you. I am grateful to the faculty of Business and Law (BAL), University of Portsmouth, UK, PARTICULARLY Department of Accounting, Economics and Finance, for providing a conducive environment for research and learning throughout this journey. My acknowledgement would be complete without deeply appreciating the Petroleum Technology Development Fund (PTDF) for providing me with this unique opportunity under their prestigious scholarship to embark on this journey. Thank you for your financial support, which allowed me to focus on my research without any financial burden.

Above all, I wish to express my sincere gratitude to my beloved late parents, Alhaji Umar Fafuk Usman and Hajiya Aisha Umar Usman and all my siblings, Binta, Hadiza, Nasir, and Sakina. Let me express my profound appreciation to my sisters-in-law, Surayya (Atiyati), Batulu (Abumbum), Jidda (Ajidda) and brother-in-law, Mohammad (Alalin), for their prayers, persistent encouragement, and support. Also, my lovely wife, Badriyya Balarabe Ahmad (Bluv), has inspired and been beside me throughout this challenging but well-meaning journey. My lovely daughters (my queens), Hafsat (Najmah), Fatima (Afrah) and my Son Abdallah have brought joy and happiness into my life. This thesis would not have been possible without your love and belief in me. I sincerely appreciate my in-laws, Alhaji Balarabe Z Ahmad and Hajiya Fatima Hamisu, and their families for their moral support, encouragement, and prayers.

A big thank you to a friend and a brother, Dr Abba Tahir Mahmud, who has supported my PhD study. Also, I wish to extend my sincere and profound gratitude to Dr David Ogunsakin for his tremendous support towards my PhD study. Finally, I wish to appreciate my uncles, Mal Baffa, Baffa Malle, Baffa Bashir and Ahmadu, who have also guided and supported me throughout this journey and my friends, cousin Dr Murtala Bala (Ya Mustala), Ali Aminu, Muhammed Ismail (Mo Hangy), Ya Aminu, Ya Musbahu, Ya Sule and Ibrahim Lukuti (Yaya), for your encouragement and support. I thank my friends, Faisal Gaya, Dahiru MD, Rabiun Bala (Rabes), Faisal Buhari, Abdulahi Damke, Jamilu Kibuya, Abdul Babilon, Sarki Kabo, Zainu (Zain) and Shamsu Farouk (Chuchu), for their encouragement and support.

## Declaration of Statement

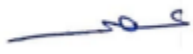
### Research Thesis Submission

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### Declaration

I, Aliyu Umar Usman, solemnly affirm that the work presented in this thesis is entirely my own. I have taken great care to ensure that no material previously published or written through any other person is included except where due reference is made. Any consultation of the work of others is explicitly acknowledged. Furthermore, I affirm that this thesis has not been submitted, in part or in full, to obtain a PhD degree or any similar award from any other educational institution.

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Date Submitted:	08/01/2025	
Thesis Word count	63994	pg. 1-181
Preliminary	2490	pg. i-xii
References	37555	pg. 181-289
Appendix	150	pg. 289-297

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## List of Abbreviations

BIECom Nigeria: Big Electricity Distribution Company, Nigeria

BOO: Billing Operation Officer

SEC: Security and Exchange Commission

SMEs: Small and Medium Enterprises

NGOs: Non-governmental Organisations

CCSO: Chief Corporate Services Officer

CIU: Corporate Intelligence Unit

CRAO: Chief Revenue Assurance Officer

CSP SUP: Customer Service Point Supervisor

CSR: Corporate Social Responsibility

EA: Executive Assistant

ESG: Environmental, Social, and Governance

HCG: High Consumer Group

HCR: Host Community Respondent

MLR: Middle-Level Management Respondent

TLR: Top-Level Management Respondent

SLR: Senior-Level Management Respondent

TLR: Lower-Level Management Respondent

HoU: Head of Unit

HSEO: Health, Safety & Environment Officer

IDPs: Internally Displaced Persons

IMF: Impression management framework

IWF: Institutional work framework

MD: Managing Director/Executive Officer

OD&D: Organisational Development & Design

PPP: Public-Private Partnership

PRO: Public Relations Officer

RCSO: Regional Corporate Services Officer

RM: Regional Manager

TL-PR: Team Lead Public Relations Officer

PR: Public Relations

SDGs Sustainable Development Goals

GRI: Global Reporting Initiative

WLC: Women Literacy Centre

# Chapter One: Introduction

## 1.1 Research Background

In the last twenty years, companies have been compelled to adopt environmentally and socially responsible practices due to the rising concerns of environmental activists and the increasing awareness of issues such as global warming and human rights violations (Ackers and Eccles, 2015; Agnolucci and Arvanitopoulos, 2019). Although CSR is increasingly gaining attention from businesses, academia, and society, there remains a lack of research, especially when exploring the development and implementation of CSR in the energy sector, which has seen substantial expansion in industries within developing economies (Fatima & Elbanna, 2022). The energy sector has experienced significant development (Del Mar Alonso-Almeida et al., 2014). This has become part of the central drivers of greenhouse gas emissions contributing to global warming (Shahbaz et al., 2020). Over the years, concerns about the energy sector's environmental and social impacts have significantly increased. Since the demand for energy or electricity has increased around the globe, the negative impact of the energy sector contributes to the rise as the most frequent concern in coming years (Talbot & Boiral, 2018). Thus, providing an efficient and affordable energy/electricity supply will play a significant role in the sustainable development of a country, especially in developing countries. Therefore, energy companies are expected to contribute to the sustainability of the environment by meeting society's concerns. For example, increasing efficiency, promoting sustainable energy sources, improving air quality, reducing carbon emissions, and tackling climate change and other social problems (Szczepankiewicz & Mućko, 2016; Valor, 2012).

Similarly, energy companies are expected to contribute to society while ensuring healthy workplaces and protecting the interests of disadvantaged customers through payment schemes. Further, it is expected for such companies to provide special services to the disabled, elderly consumers, and chronically sick (Shahbaz et al., 2020). This ethical responsibility should drive the energy sector's distinguishability and potential hazards, making it progressively significant for energy/electricity companies to embrace and implement CSR (Aggerholm & Trapp, 2014). Furthermore, CSR is a business strategy that integrates social and environmental responsibilities to achieve sustainable development (Shahbaz et al., 2020). Similarly, CSR is frequently perceived as a contemporary phenomenon. However, there seems to be a dearth of research that has investigated CSR in a periodic and transitory context (Loison et al., 2020; R. Phillips et al., 2020; Stutz, 2019) and its salient features in the developing world (Jamali &

Karam, 2018). Transitional studies can determine whether these social policies were fundamental or simply part of a company's impression management efforts (Hu & Zhang, 2023; Velte & Stawinoga, 2017). Schrempf-Stirling et al. (2016) argue that a company's recent and long-distant past actions significantly strengthen its credibility.

However, the definitions and meaning of CSR are dynamic and have no universally accepted definition (Barauskaite & Streimikiene, 2021; Matten & Moon, 2020). This study adopts the definition of Aguinis (2011, p. 855), as referenced by Kluijtmans et al. (2024), which defines CSR as "context-specific company's actions and policies that consider stakeholders' expectations and the triple bottom line of economic, social, and environmental performance." This definition is particularly relevant to the study's focus on CSR in developing regions like Northern Nigeria. Additionally, this research also embraces the definitional perspective of Fatima & Elbanna (2022, p. 106), who define CSR implementation as "enhancing a company's awareness of CSR issues and approaches, embedding CSR value principles within the companies, communicating CSR initiatives internally and externally, and assessing the advancement of CSR strategies. The prevailing definitions connect to how companies consider their economic, social, and environmental impacts while maximising their benefits and minimising their disadvantages. The definitions range from organisations focused on meeting business goals and, on the one hand (Jahn & Brühl, 2018), to those incorporating a wider range of stakeholders through engaging in actions aimed at social good beyond the interest of the firm and which are required by law (Lindgreen et al., 2009). The concept of CSR is becoming an integral factor in a company's decision-making process. Many companies worldwide, including those in Nigeria, focus on enhancing their relationships with customers, the community, and the environment to guarantee the prosperity of their business (Mandurah et al., 2012; K. Rao & Tilt, 2016; Yahya & Zargar, 2023).

Over the years, there has been an increasing interest in the literature concerning the link between CSR initiatives and organisational performance (Margolis & Walsh, 2003; McWilliams et al., 2006). Even though some level of progress has been noted in the existing body of literature towards understanding the relationships between CSR and organisational performance, it provides at least two crucial limitations: Firstly, existing research on the impact of CSR on organisational performance has focused mainly on developed countries. Secondly, scholars have not examined the CSR performance strategy in emerging economies and developing countries (Jamali & Karam, 2018; Rettab et al., 2009). The limited body of research on CSR in emerging economies has focused almost exclusively on corporate citizenship,

corporate irresponsibility, and motives for CSR in these countries (Blowfield & Frynas, 2005; Frynas, 2005; Huniche & Pedersen, 2006). This study fills a gap in the literature and provides important insight about the strategic integration of CSR, institutional work, and impression management, focusing on Nigeria. Data were collected from an electricity distribution company in northern Nigeria to provide in-depth information about its performance in relation to strategic CSR initiatives and offer future recommendations. Similarly, there are fewer established institutional and legal frameworks in developing countries than in developed countries, highlighting the need for research into the association of CSR and organisational performance in this unique context (Rettab et al., 2009).

## **1.2 Research Problem**

Despite the considerable attention paid to CSR, there is still a substantial dearth of research on its implementation within the energy sector in developing economies, specifically Nigeria. Existing CSR literature has predominantly focused on multinational corporations operating in oil and gas, banking, or telecommunications sectors in Southern Nigeria (Amaeshi et al., 2006; Idemudia, 2007; Sabo Bello, 2017). However, limited research has explored CSR practices in indigenous companies, especially within the monopolistic electricity distribution sector in Northern Nigeria.

BiECom Nigeria is one of the 11 electricity distribution companies privatised during Nigeria's power sector reforms in 2013. Operating in Northern Nigeria, BiECom provides electricity across a vast, underdeveloped region facing challenges such as inadequate infrastructure, socio-political instability, and socio-economic disparities. The company plays a critical role in ensuring electricity supply and is uniquely positioned to contribute to socio-economic development through CSR initiatives tailored to the region's distinct needs. These characteristics make BiECom Nigeria a compelling case for examining CSR practices in resource-constrained environments.

The energy/electricity sector in Nigeria provides an exceptional context for examining CSR due to the country's diverse socio-political contexts (Nwangwu, 2019). The levels of governance are conflicting, and there are significant differences in culture and religious belief (Nakpodia et al., 2020; Omotosho et al., 2020; Oyetunbi & Akinrinde, 2021; Uzochukwu et al., 2020). These factors establish a new environment for examining their influence on CSR initiatives in Northern Nigeria. Historically, CSR literature in Nigeria has predominantly focused to a large extent on multinational companies, for example, oil and gas companies in



Niger Delta and banks (Amaeshi et al., 2006; Angela et al., 2021; Idemudia, 2007; Sabo Bello, 2017; Tunbosun et al., 2018). They also examine telecommunications companies in Southern Nigeria that have been more visible and received considerable attention due to people's agitations and substantial economic impact (Amaeshi et al., 2006; Angela et al., 2021; Idemudia, 2007; Sabo Bello, 2017; Tunbosun et al., 2018).

However, the unique case of electricity distribution companies in Northern Nigeria provides a fascinating insight. For example, BiEcom Nigeria can offer an exciting understanding of CSR practices. Additionally, the historical neglect and recent actions to improve electricity infrastructure highlight the significance of electricity distribution companies (DisCos) in regional development. Following privatising the power sector in 2013, these companies were expected to meet the growing electricity demand (Adoghe et al., 2009; Aigbovo & Ogboka, 2016; *Electric Power Sector Reform Act*, 1990; Okafor et al., 2021). These companies can also contribute to the socio-economic development of their host communities, including improving access to education, healthcare, and living conditions.

In Northern Nigeria, electricity distribution companies face unique challenges compared to their Southern counterparts, which benefit from more developed infrastructure and greater economic activity. Northern Nigeria's electricity distribution companies (DisCos) encounter significant obstacles, including inadequate infrastructure, political instability, and socio-economic disparities (Azubuike et al., 2023; Victor & Ainah, 2024). Despite these challenges, there is a pressing need for these companies to engage in CSR to promote community development and improve living standards.

BiECom Nigeria, an indigenous company based in the northern part of Nigeria, is a noteworthy case study in this particular area. The literature indicates a lack of CSR research focused on indigenous companies like BiECom, underscoring the importance of this study. Unlike large multinational corporations, indigenous companies face unique challenges and opportunities when implementing CSR initiatives. Understanding how BiECom navigates its CSR responsibilities can provide valuable insights into the role of indigenous companies in regional development.

At the micro level, each electricity distribution company (DisCo) in Northern Nigeria operates under different circumstances influenced by regional dynamics. These companies face the dual challenge of maintaining profitability while meeting their CSR obligations in a region with limited resources and high expectations. Unlike the more extensively studied sectors in the

South, the CSR activities of DisCos in the North are under-researched, providing an opportunity to explore how these companies navigate their responsibilities and the impact of their CSR initiatives on local communities.

This study aims to understand how CSR practices affect the performance of an electricity distribution company operating in Northern Nigeria. It aims to fill a gap in the literature and provide insights into how an indigenous company such as BiEcom Nigeria can better serve their communities while achieving its business objectives. The findings can offer valuable lessons for policymakers, business leaders, and scholars interested in CSR practices in developing countries.

### **1.3 Research Aim, Objectives, and Question**

#### **1.3.1 Research Aim**

The study aims to explore the motivations behind CSR implementation by indigenous companies in developing countries. It also seeks to understand how these local companies implement their CSR initiatives.

#### **1.3.2 Research Objectives**

The objectives of this study are as follows:

1. To explore how BiECom Nigeria adopts the concept of CSR.
  - *This objective addresses the gap in understanding how indigenous companies in monopolistic industries integrate CSR within socio-political complexities in developing countries.*
2. To explore the key factors influencing CSR implementation at BiECom Nigeria and how these initiatives shape stakeholder perception of the company's legitimacy and reputation.
  - *This objective connects to the broader research problem by exploring the role of CSR in enhancing corporate legitimacy and corporate public image within challenging socio-economic contexts in developing countries.*
3. To explore the barriers to successful CSR implementation by BiECom Nigeria.
  - *This objective contributes to understanding the operational and contextual obstacles faced by indigenous companies in resource-constrained environments.*

4. To explore how internal and external stakeholders of the case company understand and interpret the concept of CSR.
  - *This objective examines the role of stakeholder perceptions in shaping CSR practices, addressing gaps in understanding how community engagement and stakeholder involvement influence the success and legitimacy of CSR initiatives.*
5. To explore how BiECom Nigeria's CSR engagement is making a difference, along with the visible impacts of these initiatives.
  - *This objective connects to the broader issue of evaluating the tangible outcomes of CSR on community development and organisational legitimacy, highlighting the role of CSR in promoting sustainable socio-economic development in underserved regions.*

Based on the preceding discussion, the following research questions were developed to gain more insight into the concept of CSR initiatives at BiECom Nigeria.

### **1.3.3 Research Questions**

***RQ1. How has the concept of CSR been adopted in BiECom Nigeria's operations and strategies?***

- This question looks into the transition from a non-CSR-focused company under government control to a more strategic CSR in the company's overall strategy. The transition is framed through an institutional work framework, highlighting the purposive actions deployed to reshape its institutional identity. Complementing this, impression management explains how adopting CSR enhances legitimacy and reputation, signalling alignment with societal expectations.

***RQ2. What factors influence CSR implementation at BiECom Nigeria, and how do stakeholders perceive these factors?***

- This question explores internal and external factors affecting CSR and also understands how diverse stakeholders interpret and influence them. Framed through the lens of institutional work, it highlights the purposive actions organisations take to embed CSR practices within their structures and policies. Additionally, impression management is

used to explore how stakeholders' interpretations influence CSR motivations and practices, focusing on how organisations manage perceptions to meet stakeholder expectations.

***RQ3. What are the barriers to successful CSR implementation in BiECom Nigeria, and how do these barriers impact its effectiveness in achieving social and business goals?***

- Using an institutional work framework, this question identifies operational and contextual barriers to CSR implementation. It explores how these barriers disrupt the purposive actions required to sustain institutional work, impacting the company's ability to balance corporate goals with societal expectations and achieve effective CSR outcomes.

***RQ4. How do BiECom Nigeria's CSR activities shape stakeholder perceptions of the company's legitimacy and reputation in the context of post-privatisation?***

- This question explores the interplay between CSR initiatives and stakeholder trust through the lens of the Impression Management Framework. It focuses on how BiECom strategically manages CSR to build its reputation and legitimacy in a post-privatisation context. It provides insights into how CSR is important in managing perceptions during critical organisational transitions.

***QR5. How do BiECom Nigeria's CSR initiatives contribute to regional community development in Northern Nigeria?***

- Building on both the underpinning theoretical frameworks, this question evaluates the tangible impacts of CSR as a form of institutional work. It examines how BiECom Nigeria's CSR activities address community needs and promotes socio-economic development, such as in education and healthcare, thereby reinforcing its legitimacy and operational sustainability, highlighting the strategic role of CSR in navigating institutions.

#### **1.4 Significance of the Study**

This research is important as it offers perspectives on the CSR activities of electricity distribution firms in Northern Nigeria, particularly emphasising BiECom Nigeria. While considerable CSR literature has centred on multinational corporations, especially in Nigeria,

this research shifted its focus to local Indigenous companies operating in complex socio-economic environments, addressing a critical gap in CSR scholarship. By investigating CSR within this less-explored context, the research utilises Impression Management and Institutional Work Frameworks to analyse how CSR initiatives are presented and executed. This interdisciplinary theoretical framework offers new insights and viewpoints on local indigenous CSR practices and approaches for addressing or tackling socio-economic issues, enriching the wider literature on CSR in developing countries.

#### **1.4.1 Importance to the Energy Sector**

This study is especially locally relevant to the energy industry in Northern Nigeria, a region characterised by specific socioeconomic challenges such as poverty, illiteracy, unemployment, and insecurity. As a critical component of Nigeria's energy infrastructure, electricity distribution companies play a major role in ensuring a reliable supply of electricity, which is important for the country's sustainability and economic development. This research highlights how BiECom Nigeria's CSR initiatives address socio-economic challenges, contributing to national development goals, such as the United Nations Sustainable Development Goals (SDGs). Northern Nigeria is also categorised by high population density and strong dependence on cultural and Islamic religious norms and beliefs, which shape community expectations and perceptions of CSR initiatives. By integrating these socio-cultural dimensions, this study demonstrates how CSR can be tailored to the local context, making it more effective and impactful in addressing pressing societal challenges.

Beyond cultural importance, this study offers broader implications for developing countries and energy sectors confronting similar socioeconomic and infrastructural challenges. Further, the study highlights BiECom Nigeria's transformation from non-CSR to one that embraces CSR as its strategic importance. This transition also provides valuable insights into how local indigenous companies operating in monopolistic environments can adopt CSR to enhance their legitimacy, reputation, operational sustainability and stakeholder trust. Additionally, this study serves as a model for local Indigenous companies in similar settings. It demonstrates how CSR can be used for compliance and as a local strategic advantage to business objectives and simultaneously addresses societal challenges while strengthening its positioning within its unique environment.

### **1.4.2 Contribution to CSR Literature**

This research contributes to the growing body of CSR literature by addressing the critical gaps in studies focused on Indigenous and local companies in developing regions. While much of the CSR literature has centred on multinational corporations in more developed contexts, this study advances understanding by exploring distinct challenges, opportunities, and contextual factors faced by indigenous companies like BiECom Nigeria in implementing CSR initiatives. The study focuses on the interplay between CSR, institutional dynamics, and impression management, highlighting how these theoretical perspectives can provide insight into the unique CSR practices of local companies operating in monopolistic and resource-constrained environments. While examining CSR in Nigeria's energy sector context, this study also expands the discourse on CSR in sectors with significant socio-economic and environmental impacts, providing insights into how CSR is strategically utilised to address localised challenges such as poverty and socio-cultural expectations while contributing to broader sustainable goals, such as SDGs.

Generally, the research contributes to three strands of CSR literature, such as those in developing country contexts, which focus on socio-economic, regulatory, and cultural factors shaping CSR implementation. It also contributes to the strand of CSR as an impression management and institutional work mechanism by offering theoretical lenses and advancing the integration of these frameworks to contextualise CSR practices. Finally, it contributes to CSR within monopolistic industries by exploring how a noncompetitive environment influences strategic CSR priorities.

### **1.4.3 Implications for Policy and Practice**

The findings of this study have significant implications for policymakers, business leaders, and practitioners. Through understanding the CSR practices of electricity distribution companies in Northern Nigeria, stakeholders can develop more effective strategies for promoting social and environmental responsibility in the energy sector. The study's insights into the barriers and drivers of CSR implementation can guide policymakers in creating supportive policies that encourage responsible business practices.

### **1.4.4 Relevance to Regional Development**

This research emphasises the critical role of electricity distribution companies in regional development. Through exploring the CSR practices of companies operating in Northern

Nigeria, this study highlights the importance of engaging with local communities and addressing their needs. The findings highlight the potential for CSR initiatives to improve access to education, healthcare, and essential services, thereby enhancing the quality of life for residents in the region.

### **1.5 Summary of the Introduction Chapter**

The introduction chapter establishes the foundation for this study by situating the importance of CSR within Nigeria's electricity distribution industry. The chapter starts by emphasising the global and local significance of CSR, especially in addressing socio-economic issues within the energy sector. It highlights Nigeria's distinct socio-political and economic circumstances, which render CSR a critical instrument for promoting community development and achieving sustainability. The research issue is clearly defined in relation to the inadequate understanding of CSR practices within monopolistic settings, particularly focusing on Indigenous companies such as BiECom Nigeria in Northern Nigeria.

Existing research has mainly centred on multinational companies in competitive industries, and this study addresses the under-explored local indigenous companies in developing regions. This research seeks to bridge this gap by investigating how BiECom Nigeria incorporates CSR into its operations to meet stakeholder expectations, enhance corporate legitimacy, and contribute to socio-economic development. The chapter distinctly defines the research goals, which examine the adoption, implementation, and impacts of CSR initiatives at BiECom Nigeria and identify the barriers and stakeholder perspectives influencing these actions. These goals are directly associated with the research questions, which are guided through the combined theoretical lenses of Impression Management and Institutional Work Frameworks. These theoretical frameworks provide a robust foundation for examining how CSR functions as a strategic tool for shaping public perceptions and a mechanism for sustaining institutional legitimacy in a challenging socio-economic environment.

In conclusion, the chapter wraps up with a summary of the thesis structure, offering a clear guide for the reader. This summary transitions seamlessly into the subsequent chapter, which offers an in-depth analysis of the existing literature on CSR, with particular emphasis on its implementation in both developed and developing nations, especially in Nigeria's energy sector.

## 1.6 Structure of the Thesis

This thesis is organised into several chapters, each focusing on different aspects of the research. The thesis has been organised into seven chapters. Following this introductory chapter (Chapter 1), the discussion and proceedings of the remaining chapters of the thesis are as follows:

**Chapter One** provides the background, problem statement, research objectives, significance, and scope of the study, as well as an overview of the theoretical framework and methodology.

**Chapter Two** reviews the relevant literature on CSR, focusing on its evolution, theoretical perspectives, and the unique challenges of implementing CSR in developing countries, particularly in monopolistic industries like the energy sector.

**Chapter Three** presents the thesis's theoretical framework and discusses the integration of Goffman's Impression management framework and Lawrence and Suddaby's Institutional work framework. This chapter explains how these theories provide a comprehensive framework for understanding the strategic use of CSR in shaping stakeholder perceptions, maintaining institutional legitimacy, and addressing the challenges faced through BiECom Nigeria.

**Chapter Four** presents the methodology and details the research design, data collection methods, and analytical techniques used in the study. It explains how the qualitative case study approach and thematic analysis were employed to explore CSR practices in BiECom Nigeria. This chapter also discusses integrating secondary data to enhance the credibility of the research findings.

**Chapter Five** offers a detailed analysis of the interview data, exploring how CSR is conceptualised, implemented, and perceived within BiECom Nigeria. This chapter identifies key themes related to CSR's role in corporate reputation, stakeholder relationships, and the challenges of sustaining CSR initiatives.

**Chapter Six** discusses the research findings in the context of the existing literature, highlighting the implications for CSR theory and practice. This chapter integrates the theoretical framework to explain the strategic use of CSR in managing stakeholder perceptions and maintaining institutional legitimacy.

**Chapter Seven** summarises the research findings, explores the study's contributions and limitations, and offers recommendations for future research. It also reflects on the practical



implications of the findings for BiECom Nigeria and similar organisations operating in developing countries.

# Chapter Two: Literature Review

## 2.1 Introduction

Corporate social responsibility (CSR) has become vital to contemporary business strategy. This influences company policies and stakeholders' perceptions. While organisations increasingly operate interdependently globally, stakeholders' concerns and needs concerning corporate behaviour have also developed significantly. Therefore, CSR includes various actions and initiatives to achieve social, environmental, and economic objectives. The chapter aims to critically review the existing literature on CSR to identify key gaps, highlight ongoing scholarly debates, and establish the context for this study. Chapter One provides the background, problem statement, research objectives, significance, and scope of the study, as well as an overview of the theoretical framework and methodology. This chapter reviews the relevant literature on CSR, focusing on its concept and evolution, CSR in developed and developing countries, theoretical perspectives, and the unique challenges of implementing CSR in developing countries, particularly in monopolistic industries like the energy sector (Nakpodia et al., 2020).

This chapter also discussed CSR in Nigeria and strategic CSR and further examined its importance in the energy industry and its challenges. The chapter also explores the impact of CSR activities on organisational performance in developed and developing countries, offering a comparative analysis emphasising the complexities and refinements of CSR implementation in varying contexts. Table 2.1 below explores various scholarly definitions of corporate social responsibility, illustrating the diverse understanding of CSR and its application in different contexts. This distinct and important approach demonstrates a growing realisation that ethical and strategic business practices are essential, contributing to competitive, sustainable advantages (Carroll, 2009). Specifically, this literature review aims to achieve three main objectives. First, to critically examine the evolution of and conceptualisation of CSR across diverse contexts. Second, to evaluate the impact of CSR on organisational performance, with a focus on developing countries, and finally, to identify theoretical and practical challenges faced by Indigenous companies, particularly electricity distribution companies in Nigeria's energy sector.

In summary, this literature review aims to provide a detailed and critical analysis of the existing literature on CSR. It focuses on CSR practices and organisational performance in developing

countries, particularly concerning an electricity distribution company in northern Nigeria. By synthesising theoretical perspectives and empirical findings, the chapter highlights gaps in the literature, informs the research questions, and establishes a foundation for further exploration of CSR in resource-constrained Indigenous companies in a monopolistic environment. It explores the theoretical practicalities of CSR. It examines ethical and strategic perspectives and highlights current trends and developments in CSR. This review aims to inform and engage the audience by offering a comprehensive literature overview, laying the groundwork for further research and practical applications in CSR (Islam et al., 2021).

## **2.2 Concept of CSR**

The idea of CSR was first outlined by Bowen (1953) as the obligations of businessmen to adopt policies, make those decisions, or pursue courses of action that are in line with the goals and values of society. Bowen's foundational work led the groundwork for modern CSR discussions, framing it as a moral obligation of businesses toward societal well-being. This notion of CSR was met with strong opposition from Friedman (1970), who famously argued that the social responsibility of business is to increase profits. His claim, later known as the shareholder view of corporate responsibility, is a rallying point for supporters of free-market ideology and continues to drive the discussion on this issue. Friedman's perspective mainly focuses on the maximisation of profit within the confines of legal obligations, contrasting sharply with wider, stakeholder-oriented interpretations.

Another relevant concept is the stakeholder approach, which suggests that organisations should be managed in the interests of their stakeholders, not only for the benefit of shareholders (Kamal, 2021; Laplume et al., 2008). Freeman (1984) initially proposed that various stakeholders should be included in the company's overall strategy. Subsequently, it broadened the definition of stakeholders to include management, local communities, customers, employees, suppliers, and owners (Wicks et al., 1994). Furthermore, alternative interpretations of the term involve government entities, as suggested by Dahan et al. (2014). The tension between Friedman's profit-focus model and Freeman's stakeholder theory encapsulates the ongoing debate about whether businesses should prioritise economic returns over ethical and social responsibilities.

For instance, contrasting these perspectives highlights a fundamental debate, questioning whether CSR is seen as a tool for societal benefit or merely a strategic mechanism to enhance profitability and stakeholder trust. After their publication, the influential work of Friedman

and Freeman sparked extensive discussions on the most effective approaches to CSR. These debates revolve around the tension between prioritising shareholders' profits, as advocated by Friedman, and addressing the broader interests of multiple stakeholders, as proposed by Freeman. This dichotomy has divided theoretical advancement in CSR, shaping how organisations balance economic performance with social responsibilities. Research highlights that Freeman's stakeholder theory significantly influences customers' and employees' perceptions of companies. For example, studies show that many customers prefer to support businesses they view as socially responsible, and prospective employees evaluate potential employers based on their perceived social responsibility (Glavas & Kelley, 2014; Korschun et al., 2014; Pfajfar et al., 2022). Despite being controversial, the concept of CSR is still highly relevant because of its significant implications for global business (Carroll, 2015; Turner et al., 2019).

In response to corporate scandals such as Enron in the late 1990s and early 2000s and the aftermath of the 2008 financial crisis, CSR has emerged as both strategic importance and an ethical obligation. These crises highlighted the significance of CSR in renewing public trust and addressing stakeholder concerns about corporate accountability. During these periods, the corporate world was under intense scrutiny from various sources, including the media, consumers, governments, religious organisations, and the general public, for making self-serving and inward-focused decisions (Fehre & Weber, 2016; Lauesen, 2013). Furthermore, CSR challenges the traditional notion that managers, as a company's agents, should prioritise decisions solely based on their legal obligation to the company's shareholders. Furthermore, the role of companies in society has been a subject of argument. Companies attempt to enhance their profits, while society is interested in value creation, and thus, CSR permits companies to engage in socially responsible behaviour and achieve societal expectations.

During the 2000s, CSR appeared as a critical business strategy and a yardstick for advocating company policies (Carroll, 2015). Companies worldwide encounter substantial opportunities and challenges in an era of growing global economic interdependence and knowledge-driven economies. A company's dedication to CSR when choosing its primary business activity within an industry increases when one considers its behaviour in executing those activities (Hohnen & Potts, 2007). To ensure their survival, companies must adopt CSR initiatives, adhere to government environmental regulations, support regional development, and protect the rights of their employees (Li et al., 2021; Niño-Muñoz et al., 2019).

Furthermore, increasing evidence shows that when a business promotes positive work-related attitudes among employees and actively contributes to societal development, it is more likely to sustain its success (Hatch, 2018). Some scholars believe CSR may be necessary for economic progress (Robertson, 2009). Social responsibility can result in a mutually advantageous outcome for companies and society (Jenkins, 2006). Despite its historical importance in fields such as sociology and its significant role in organisational and market dynamics, the concept of CSR has not paid attention to the social consequences of CSR and its primary mechanisms, which need to be addressed for practical purposes (Wang et al., 2020). However, various conceptualisations and interpretations of CSR seem to exist within academia and in practice (Carroll & Shabana, 2010). Academic literature has numerous interpretations of CSR (Bauman & Skitka, 2012; Dahlsrud, 2008; Glavas et al., 2013). As CSR has evolved over the decades, various scholars and organisations have offered definitions that reflect its multifaceted nature. Table 2.1 below summarises key definitions from the literature, illustrating how different authors have understood and conceptualised the concept of CSR. This provides a foundation for understanding the theoretical underpinnings of CSR and its application in different contexts.

The concept of CSR has undergone significant transformations over time, evolving from a profit-focused model advocated by Friedman (1970) to broader approaches that integrate societal and environmental objectives. Early conceptualisations, such as Bowen's (1953) emphasis on business obligations to society, laid the groundwork for subsequent theories that include a stakeholder perspective (Freeman, 1984) and integration of ethical responsibilities into corporate strategies (Carroll, 1979, 1991). More recently, CSR has expanded to encompass global frameworks such as the United Nations Sustainable Development Goals (SDGs) and Environmental, Social and Governance (ESG) standards, reflecting a more comprehensive and internationally aligned approach to corporate responsibility.

This evolution of CSR illustrates a major transition from purely economic goals to addressing a broader set of societal expectations and sustainable development objectives. It also reflects the ongoing debates about localising CSR, especially in developing countries, where socio-economic and cultural contexts significantly shape CSR practices. These developments highlight the importance of this study, particularly in exploring how CSR is implemented and contextualised within Nigeria's energy sector. Table 2.1 below presents various scholarly definitions of CSR chronologically, demonstrating how the concept has evolved over time. This chronological organisation not only traces the progression of CSR but also provides a

foundation for understanding how CSR has transitioned from universal principles to context-specific applications. The table highlights the relevance of linking the historical development of CSR to current debates, particularly the localisation of CSR in developing countries.

**Table 2.1 Chronological Overview of Key Definitions of CSR Across the Literature**

Definition of CSR	Key Points or Concepts	Source
The obligations of businesspeople are to adopt policies, make decisions, or pursue courses of action that align with the goals and values of our society.	Obligations to society, alignment with societal values and objectives	Bowen, H.R. (1953)
The social responsibility of a business is to increase its profits.	Profit maximisation is the primary responsibility of the business	Friedman, M. (1970)
CSR encompasses society's economic, legal, ethical, and discretionary expectations of organisations at a given time.	Economic, legal, ethical, and discretionary responsibilities	Carroll, A.B. (1979, 1991)
CSR involves businesses' responsibility to a wider group of stakeholders beyond shareholders, including employees, customers, suppliers, and society.	Stakeholder theory, responsibilities to multiple stakeholders	Freeman, R.E. (1984)
CSR should focus on creating shared value through addressing social issues that intersect with the business's core strategy.	Shared value, integrating social issues with business strategy	Porter, M.E. & Kramer, M.R. (2006)
CSR voluntarily integrates social and environmental concerns into business operations and stakeholder interactions.	Voluntary integration, social and environmental concerns, stakeholder interactions	Dahlsrud, A. (2008)
CSR refers to context-specific organisational actions and policies that consider stakeholders' expectations and the triple bottom line of economic, social, and environmental performance.	Stakeholders' expectations, triple bottom line (economic, social, environmental)	Aguinis, H. (2011)

CSR involves protecting and improving societal welfare through business practices beyond legal mandates.	Protection and improvement of societal welfare	Schwartz, M.S. & Saiia, D. (2012)
CSR integrated with Environmental, Social, and Governance (ESG) standards reflects a comprehensive approach to corporate responsibility, addressing various factors, including environmental stewardship and social equity.	ESG standards, comprehensive approach to corporate responsibility	Eccles, R.G., Ioannou, I., & Serafeim, G. (2012)
CSR is increasingly connected to the Sustainable Development Goals (SDGs), which provide a global framework for businesses to align their initiatives with broader social and environmental objectives.	Alignment with SDGs, a global framework for social and environmental objectives	Pedersen, R. (2018)
CSR aligns with the SDGs to provide a global framework for pursuing both economic and social value.	SDGs, global framework, social and environmental value	ElAlfy, A., et al. (2020)
CSR is evolving from voluntary actions to regulated and legally binding practices, particularly in Europe and Asia, where environmental concerns are emphasised.	Legal framework, mandatory CSR, environmental focus	Halkos, G., & Nomikos, S. (2021)
CSR implementation involves enhancing a company's awareness of CSR issues, embedding CSR values, and assessing the advancement of CSR strategies.	CSR awareness, embedding values, assessing strategy advancement	Fatima, T. & Elbanna, S. (2022)



Williams et al. (2008) emphasised that business people should oversee economic systems in ways that fulfil public interests and enhance socio-economic welfare. However, CSR is defined as a commitment to enhancing societal well-being through discretionary business practices and corporate resource contributions (Du et al., 2010). Carroll (1999) asserts that generating profits is a link on which CSR is based in businesses. CSR frameworks advocate balancing economic and social objectives, reflecting the growing integration of ethical considerations into corporate strategies. According to research conducted by Velte (2022), the latest discoveries that reveal the impact of CSR on corporate financial performance, primarily through stakeholder involvement and corporate reputation, were considered. Similarly, Sheehy (2014) highlights that CSR is a shift in organisational focus to address social and environmental factors and ensure equality in internal practices and management systems. This transition highlights the evolution of CSR from a compliance-driven activity to a proactive approach addressing wider societal challenges. ElAlfy et al. (2020) highlight that CSR aligns with sustainable development goals and provides a global structure for seeking economic and social benefits.

Foundational scholars such as Carroll (1979), and Sethi (1975) highlight the integration of economic, ethical, legal and discretionary responsibilities into business operations, while Schwartz and Saiia (2012) emphasise the role of CSR in protecting and improving societal welfare. Roszkowska-Menkes (2021) Extends this perspective by defining CSR as encompassing practices beyond legal mandates, incorporating dimensions such as environmental protection, health and safety, and human rights considerations. Aguirre (2005) views CSR as a company's action of being socially responsible with the potential to impact social welfare positively. Bohinc (2014) defined CSR as a tool for companies to establish a moral image in society. Similarly, Cerioni (2014) defined CSR as an unselfish social activity that promotes social welfare. CSR is defined as the company's contribution to sustainable development goals (SDG) aimed at meeting the current needs and expectations while safeguarding the ability of future generations to meet their needs. Bello (2020) highlights CSR as a means of integrating economic and social benefits to achieve sustainable outcomes.

This study adopts the definition of Aguinis (2011, p. 855), as referenced by Kluijtmans et al. (2024), which defined CSR as “*context-specific company's actions and policies that consider stakeholders' expectations and the triple bottom line of economic, social, and environmental performance.*” This definition is particularly relevant to the study's focus on CSR in developing regions like Northern Nigeria. Furthermore, Van Marrewijk (2003) argues that a successful CSR strategy requires a specific context and situation for each business,

emphasising the need to identify specific CSR issues and engage with stakeholder needs in a tailored manner. Therefore, further understanding of how CSR is socially constructed in a particular context must be achieved through methods other than a CSR definition (Dahlsrud, 2008).

Additionally, this research also embraces the definitional perspective of Fatima & Elbanna (2022, p. 106) who define CSR implementation as “*enhancing a company's awareness of CSR issues and approaches, embedding CSR value principles within the companies, communicating CSR initiatives internally and externally, and assessing the advancement of CSR strategies*”. This multi-dimensional view highlights the importance of strategic CSR in aligning societal expectations while promoting business sustainability. Therefore, it is vital to understand the influence of how customers perceive the strategic CSR initiatives of companies on the outcomes in various contexts (Farooq et al., 2019). This persistent interest in CSR’s practical and theoretical dimensions explains the sustained attention it continues to receive from researchers and professionals globally (Raza et al., 2020).

### **2.3 CSR in Developed vs. Developing Countries**

This section discusses the differences in CSR practices between developed and developing countries, specifically the lack of robust regulatory frameworks in developing countries (Jamali & Neville, 2011; Wijethilake et al., 2024). The regulatory capture and weak enforcement observed in transboundary waste management, as discussed by Wijethilake et al. (2024), emphasises how regulatory weaknesses lead to unethical practices destabilising public trust and environmental sustainability.

#### **2.3.1 CSR in Developed Countries**

The concept of CSR has a long historical basis that has undergone significant development in developed countries over the past few decades. CSR has transitioned from simple philanthropic activities to more sophisticated strategies in these countries (Carroll, 2021). Carroll (2021, p. 1260) elaborated on the definition: “*CSR represents an action-oriented responsibility that is an obligation with an emphasis on motivation to social demands rather than mere performance.*” These strategies include participating in central business operations' social, environmental, and economic concerns. Historically, CSR was introduced in developing countries to primarily focus on philanthropic activities, such as companies engaging in donations through charitable courses and community projects. In contrast, CSR practices in

developed countries evolved with a broader focus, integrating social, environmental, and economic sustainability goals into core business strategies. Furthermore, previously in developed countries, Carroll (2009) described that during the earlier initiatives of CSR in developed countries, the concept was often called "corporate philanthropy", which was based on voluntary and ad-hoc participation and contribution to social concerns that were less importantly connected to the company's strategic objectives.

Furthermore, the noticeable CSR transformation in developed countries occurred in the 1970s. There was a predominant acknowledgement of the responsibilities of businesses beyond profit maximisation. This period recorded the integration of vital theories and frameworks that resulted in modern CSR practices, which include Carroll's Pyramid of CSR. This laid out a framework that comprises economic, legal, ethical and philanthropic responsibilities (Carroll, 1991). It also opened the door to the development of stakeholder theory through Freeman (1984), who emphasised the importance of businesses considering the interests of various stakeholders, such as employees, communities, customers, suppliers, and the environment.

The institutionalisation of CSR in developed countries can be rooted back to the early 1990s and 2000s. CSR was then motivated by increased regulatory pressures, stakeholder expectations, and globalisation. Companies that take up a global standard and recommendation, such as the Global Reporting Initiative (GRI), the United Nations Global Compact or ISO 26000, can follow these standards as a model for consistently and systematically reporting and managing their CSR activities (Jastram et al., 2023). The standards emphasise accountability, transparency, and sustainability practices, which motivates companies to embed the concept of CSR into their strategic operations and decision-making processes.

Therefore, there are standards and established regulations and laws in developed countries that frequently govern CSR practices. These standards, however, provide an avenue for businesses to operate responsibly and transparently to address social and environmental concerns within their operational domain. Thus, mandatory CSR reporting, strict regulations, and comprehensive labour laws classify developed countries as regulatory environments. For instance, the non-financial reporting directive (NFRD) in the European Union requires big companies to report or disclose their ESG information on their performance (Cicchiello et al., 2023). Similarly, introducing regulation through the Security and Exchange Commission (SEC) requires publicly traded companies to report their information on issues such as CSR and the risks of climate change (Wu & Lev, 2020). The objective of this directive was to

enhance transparency through promoting mandatory disclosure of information related to CSR and sustainably (Kamal, 2021).

These regulatory frameworks are supported through voluntary standards and certifications that guide companies in implementing and reporting CSR activities. However, the GRI offers an extensive framework for reporting sustainability. It also helps companies communicate their ESG performance to stakeholders (Bose, 2020). Similarly, ISO 26000 provides social responsibility guidelines covering labour practices, human rights, environmental stewardship, and community involvement (Hahn, 2013; Hemphill, 2013). These standards allow companies to evaluate their CSR performance to understand weaknesses and strengthen stakeholder accountability and responsibility.

### **2.3.2 CSR in Developing Countries**

Over the last years, there has been continued interest in CSR research practices in developing countries (Aguinis & Glavas, 2012; Athanasopoulou & Selsky, 2015; Jamali et al., 2017). Furthermore, studies highlight that organisational culture plays a key role in shaping CSR practices and sustainable initiatives, suggesting that a balance of competing cultural values within an organisation can promote effective, sustainable strategies (Wijethilake et al., 2023). Early work and research in these contexts mainly emphasised the limited presence of formalised CSR agendas or initiatives, with philanthropic motivation serving CSR as the primary driver (Kumar, 2022). In developing contexts, CSR often emerges as a mechanism to address local socio-economic challenges such as poverty, education, and healthcare, reflecting the distinct priorities of these regions. Early research on CSR in these contexts primarily emphasised philanthropic motivations, with companies engaging in ad hoc charitable efforts to address immediate community needs rather than aligning these initiatives with broader strategic objectives (Visser, 2009)

However, there has been a substantial increase in the extent of CSR participation, both operationally and strategically, indicating a gradual shift towards more structured and context-sensitive CSR practices (Amaeshi et al., 2016; Dawkins et al., 2016; Jamali et al., 2018). Kumar (2022) emphasises that companies in developing countries have played a role in community development through employing CSR initiatives, often implemented through corporate foundations or philanthropic organisations established through business executives. The development of CSR in these areas demonstrates an increased acknowledgement of the

company's role in addressing social and environmental concerns (Kamal, 2021; Karam & Jamali, 2017; Sorour et al., 2020; Upadhaya et al., 2018).

The beginning of CSR in developing nations was mainly shaped through the presence of multinational corporations (MNCs) in these areas (Idemudia, 2007; Roy et al., 2021; Roy & Quazi, 2022; Schlipfenbacher, 2021). MNCs implemented CSR initiatives to align with their global corporate plans (Ertuna et al., 2022; Roy & Quazi, 2022; Vigneau, 2020). This phase of CSR development, driven largely by MNCs, often reflected global guidelines and practices rather than local socio-cultural realities. For example, CSR efforts during this period were typically motivated by reputational concerns and adherence to international frameworks like the United Nations Global Compact (Kolk & Lenfant, 2010). While beneficial in some respects, these externally driven CSR models were often disconnected from the specific needs and priorities of local communities, limiting their long-term impact. This period was defined through acts of generosity, such as giving money to charities, working on some programmes to improve communities, and helping in times of crisis, such as disasters (Visser, 2009). These initiatives were largely reactive and lacked integration into the companies' core business strategies. However, the second phase of CSR in developing countries witnessed a transition towards more strategic and consolidated methods (García-Rodríguez et al., 2013; Upadhaya et al., 2018).

This period witnessed the implementation of global guidelines such as the United Nations Global Compact and the GRI, which offered systematic CSR management approaches (El-Said et al., 2022; Roy & Quazi, 2022; Vigneau, 2020). Companies began to understand the strategic importance of CSR in improving their social license to operate (Gond et al., 2018; McWilliams et al., 2006; Valbuena-Hernandez & Ortiz-de-Mandojana, 2022), creating trust with stakeholders, and addressing local socio-economic issues (Amaeshi et al., 2006). During this phase, there was increasing recognition of the importance of aligning CSR initiatives with local socio-economic and cultural contexts. Companies began to adopt more localised approaches, embedding CSR within their strategic operations to address community-specific challenges (Amaeshi et al., 2006; Gond et al., 2018). This shift was supported by global frameworks such as the GRI, which provided structured guidance for CSR planning and reporting (El-Said et al., 2022; Vigneau, 2020).

Furthermore, the regulatory background for CSR in developing countries differs significantly, with certain countries having robust frameworks while others lack complete guidelines

(Manchiraju & Rajgopal, 2017). CSR in most developing nations remains primarily voluntary, lacking significant government supervision and enforcement methods (Jamali & Neville, 2011; Yin & Zhang, 2012). However, voluntary CSR initiatives often allow for greater flexibility, enabling companies to tailor their efforts to address the unique socio-cultural, economic, and institutional realities of their operating environments. Nevertheless, there is an increasing movement towards establishing formal CSR practices through national policies, regulations, and voluntary standards. For example, under the Companies Act 2013 in India, companies that meet particular requirements must allocate a minimum of 2% of their average net profit towards CSR initiatives (Manchiraju & Rajgopal, 2017). However, these are exceptions rather than the rule, highlighting that many developing countries are still in the process of introducing formal policies for CSR, and regulatory frameworks are not universally available (Fatima & Elbanna, 2023). Importantly, such policies should be adapted to local needs rather than adopting a one-size-fits-all approach based on developed country models. In this regard, countries like South Africa have made strides through frameworks like the King IV Code of Corporate Governance, which emphasises ethical leadership, corporate citizenship, and stakeholder engagement within an African context (Ackers, 2015; Chauke, 2019).

Similarly, voluntary standards and certifications are essential in guiding CSR practices in developing countries (Chijoke-Mgbame et al., 2020; Gatti et al., 2019). The GRI provides a framework for sustainability reporting. It assists companies in communicating their ESG performance to stakeholders (Arvidsson & Dumay, 2022; Romero et al., 2019). The ISO 26000 guidelines on social responsibility offer guidance on areas such as human rights, labour practices, environmental stewardship, and community involvement (ISO, 2010; Moratis, 2018; Pojasek, 2011). However, while these frameworks provide valuable tools, their effectiveness depends on how well companies adapt them to the specific socio-economic and cultural conditions of their local contexts.

These standards enable companies to benchmark their CSR performance, identify areas for improvement, and enhance their accountability to stakeholders. Furthermore, companies may often turn to these voluntary practices to guide their CSR initiatives, which implies that mandatory, government-driven structures may be lacking or insufficient. The distinctive elements of CSR in developing countries have been characterised in the literature as less formalised, more sunken, and more philanthropic in nature (Amaeshi et al., 2016; Amaeshi & Amao, 2009; Jamali & Karam, 2018). This informality allows companies to respond flexibly to community needs but also creates challenges in ensuring consistency and scalability. Thus,

the path forward for CSR in developing countries lies in balancing the adoption of structured frameworks with the preservation of local responsiveness. CSR practices should not merely replicate developed country models but must evolve organically within their specific socio-cultural and economic contexts, addressing local realities while leveraging global best practices where applicable.

### **2.3.3 Key Differences and Similarities**

A comparative analysis of CSR practices between developed and developing countries reveals differences and similarities (Ali et al., 2017; Khojastehpour & Jamali, 2020; Sharma, 2019; Singhania & Saini, 2023; Windsor, 2016). Developed countries focus on CSR and are guided by strategy and regulations. In contrast, developing countries emphasise social and community-focused initiatives (Garvey & Newell, 2005; Garvin et al., 2008; Hoi et al., 2018; Jamali et al., 2017; Mahmud et al., 2021; Visser, 2009). However, the importance of engaging stakeholders and integrating CSR into corporate strategies is growing. The regulatory structure is another crucial difference in CSR between developed and developing countries (Jamali & Carroll, 2017). Developed countries typically have well-defined rules and standards that steer CSR initiatives, ensuring transparency, accountability, and sustainable business practices (Albareda et al., 2007; Argandoña & Hoivik, 2009; Elmaghrabi, 2021; Khojastehpour & Jamali, 2020; Knudsen et al., 2015; Singhania & Saini, 2023). However, there is a potential lack of standards and regulations for CSR in developing countries and enforcement measures. This potentially results in differences in CSR practices and dependence on voluntary guidelines (Jamali & Neville, 2011; Belal, 2008).

In developed countries, differences are found in the focus of CSR initiatives. CSR centres mainly on environmental sustainability, ethical governance, and corporate transparency (Dhaliwal et al., 2014; Idowu, 2020; Lamm et al., 2015; Schaltegger & Burritt, 2018; Sheehy & Farneti, 2021). Therefore, companies in these parts of the world are motivated by regulations and driven by the demands of stakeholders and the need to remain competitive globally (Dhaliwal et al., 2014). CSR initiatives in less developed countries frequently target urgent and immediate socio-economic issues such as poverty, education, healthcare, and infrastructure improvement (Ozdemir et al., 2022). Frequently, the driving factors of these behaviours came from the need to gain acceptance from the community, improve relationships with them, and fulfil the demands for local development (Visser, 2008; Amaeshi et al., 2006).

Despite these differences, there appeared to be significant similarities in CSR practices across developed and developing countries. Companies in both contexts recognise the strategic importance of CSR in improving reputation. Additionally, it helps build stakeholder trust and achieve long-term business success. A common yarn is stakeholder engagement, with companies in both regions highlighting the significance of understanding and tackling various stakeholder groups' needs and concerns. Furthermore, incorporating CSR into main business strategies is a shared approach. For example, it reflects the recognition that responsible business practices can create shared value for both companies and society (Freeman, 1984; Porter & Kramer, 2006).

### **2.3.4 Impact of CSR on Organisational Performance**

The impact of CSR on organisational performance varies across contexts and is influenced by factors such as industry, geography, and the type of CSR initiatives implemented. The business organisation's performance is affected by its strategies in market operations and non-market environments (Baron, 2001). In developed countries, CSR is often linked to enhanced reputation, customer loyalty, and financial performance. Businesses that adopt robust CSR practices can enjoy greater employee engagement, consumer trust, and enhanced investor relations. For instance, Orlitzky et al. (2003) highlighted a positive interaction between CSR and financial performance, demonstrating that companies with strong CSR programmes often outperform their peers in terms of profitability and market value. Similarly, Kim et al. (2021) found that CSR provides risk-management benefits, with financial markets reflecting these benefits in meaningful economic terms. Margolis & Walsh (2003) found that CSR has the potential to maximise market opportunities, improve risk management, and promote functional efficiency. However, the relationship between CSR and financial performance remains contested. For example, Vance (1975) argued that CSR might divert resources away from core business operations, potentially reducing profitability. McWilliams and Siegel (2000), suggest that the relationship between CSR and financial performance is neutral, with results heavily dependent on contextual factors such as industry, the company's geographical location, and the type of CSR initiatives implemented.

CSR in developing countries is predominantly regarded as a social and community benefit. Companies participating in CSR initiatives address local development needs. These needs often include critical areas such as healthcare, education, and infrastructure development, which directly impact the well-being of local communities. This localised focus enables companies



to address pressing societal challenges while fostering goodwill. For example, Gifford et al. (2010) highlighted the development of local legitimacy of Newmont Mining's efforts through its contributions to community development around its gold mining operations in Peru. Similarly, in Nigeria's energy sector, CSR initiatives focused on electrification and skill development have helped foster community goodwill, demonstrating how context-specific CSR can drive both social and operational benefits.

Integrating CSR in developed and developing countries comes with distinct challenges and possibilities. In developed nations, companies could struggle to juggle profit objectives with social aims, meet stakeholder expectations, and guarantee the genuineness of CSR projects. A significant concern is "CSR-washing," where companies engage in superficial CSR initiatives to improve public image rather than create genuine impact (Koleva & Meadows, 2021; Pope & Wæraas, 2016). This undermines stakeholder trust and calls for robust monitoring and assessment systems. Adherence to regulations and reporting standards, such as the EU's (NFRD), requires substantial resources, compelling companies to implement strong evaluation frameworks (Laufer, 2003; Z. Yang et al., 2020).

In developing countries, implementing CSR is difficult due to poor regulation, limited resources, and the need for practices aligning with local culture and context. For instance, businesses often operate in environments where socio-economic inequalities, political instability, and infrastructural deficits hinder the success of CSR initiatives (Amaeshi et al., 2006; Jeriji & Louhichi, 2021; Loewenstein et al., 2015; Osuji, 2011). However, these challenges also present opportunities for companies to contribute to sustainable development by addressing local needs and fostering community trust. By matching CSR initiatives with local needs and priorities, companies can reinforce their social license to operate, gain stakeholder trust, and achieve lasting business success (Visser, 2008; Jamali & Neville, 2011).

Contextual factors significantly influence the relationship between CSR and performance. Industry-specific dynamics play a critical role; for example, energy and extractive sectors face higher expectations for environmental stewardship, while service industries may focus more on customer engagement and transparency (Wang et al., 2020). Geographic considerations are also vital, as CSR outcomes in developing countries are often shaped by socio-political instability and weak regulatory frameworks (Amaeshi et al., 2006). Furthermore, the type of CSR initiatives, whether philanthropic, strategic, or operational, determines their impact on performance (Ginting et al., 2019). Strategic CSR, which integrates social goals with core

business objectives, is more likely to yield sustainable performance benefits compared to philanthropic efforts, which may offer only short-term goodwill.

The significant chance of CSR in developing countries lies in the potential to form partnerships with various stakeholders. Working with governments, NGOs, and communities can increase CSR projects' effectiveness and reach by utilising various participants' unique abilities and assets (Garvin et al., 2008). Collaborations between the public and private sectors can resolve infrastructure deficiencies (Quélin et al., 2017). It can also improve educational and healthcare availability and encourage long-lasting economic growth. These collaborations can also enhance the credibility and legitimacy of CSR initiatives, promoting stakeholders' trust and cooperation (Jamali & Karam, 2018).

The use of technology in CSR initiatives creates yet another opportunity. Technological advancements, like blockchain artificial intelligence and big data, can enhance CSR efforts' transparency, accountability, and efficiency. Blockchain, for example, can provide an immutable record of supply chain operations, ensuring products are sourced ethically and sustainably. Similarly, artificial intelligence and big data analytics can help companies identify areas for improvement, optimise CSR efforts, and measure impact effectively (Saberli et al., 2019; van der Linden, 2019). By integrating technology into CSR, companies can address complex social and environmental challenges, creating shared value and fostering innovation

## **2.4 CSR in Nigeria**

Nigeria, the world's most populous black country, has embraced substantial influence within sub-Saharan Africa. The country's unique political, religious, cultural, and value structures significantly impact its operations and social and economic progress (Limbs & Fort, 2000). One defining feature of Nigeria's business environment is informality, which profoundly shapes CSR adoption and implementation. Informality refers to the lack of standardised regulatory frameworks and the predominance of unstructured practices within the private sector (Osemeke & Adegbite, 2016). Businesses operating in such contexts often rely on sporadic and uncoordinated CSR initiatives, such as ad hoc community donations or support for local projects. While these informal practices hinder the institutionalisation of CSR as a strategic business approach, they also enable companies to respond flexibly to specific local needs, promoting adaptability and responsiveness to community demands (Benedict Ogbemudia et al., 2022; Osemeke & Adegbite, 2016).

Indigenous companies operating within informal regulatory frameworks face distinct challenges in integrating CSR into their operations, including navigating cultural expectations (Amaeshi et al., 2011), resource constraints, and a lack of institutional guidelines (Berger-Walliser & Scott, 2018; Slager et al., 2012). Despite these barriers, they are better positioned to engage directly with local communities, tailoring CSR activities to address specific societal needs (Attig & Brockman, 2017; Gifford et al., 2010). This adaptability enables them to bridge the gap between global CSR standards and local community priorities, enhancing the relevance and impact of their initiatives.

Informality and religion collectively shape CSR practices in Nigeria in ways that often diverge from global norms (Nakpodia et al., 2020; Ntamu et al., 2014). Informal CSR efforts, particularly in non-oil sectors, enable companies to flexibly address pressing local needs, such as poverty alleviation, electrification, and educational support (Imoagene, 1978; Merino & Valor, 2011). Simultaneously, religious principles ensure CSR initiatives align with the moral and cultural fabric of Nigerian society, providing legitimacy and fostering community acceptance. These dynamics underscore the importance of aligning CSR strategies with the unique socio-cultural and economic contexts of Nigeria (Akinloye, 2018; Oyetunbi & Akinrinde, 2021; Umeanolue, 2020).

Religion, in particular, dominates everyday life in Nigeria, distinguishing it from other countries (Amaeshi et al., 2006; Udebunu, 2011; Umeanolue, 2020). Historically, Nigerians practised Indigenous religions, which they believed were their source of existence (Ntamu et al., 2014). These beliefs, offering divine provision, guidance, and protection, were central to their relevance (Nakpodia et al., 2020). Religion continues to play a pivotal role in shaping CSR practices and values. Islamic principles, particularly Zakat (obligatory charitable giving), strongly influence Northern Nigeria, where businesses align their CSR activities with religious expectations to support poverty alleviation, education, and healthcare. Christian values drive CSR practices in Southern Nigeria, emphasising community development projects such as building schools, hospitals, and boreholes. These religious influences embed moral obligations into CSR frameworks, reinforcing the importance of charity, equity, and societal welfare (Amaeshi et al., 2006; Nakpodia et al., 2020). This interplay between religion and CSR highlights how cultural and spiritual values shape corporate responsibility in Nigeria, creating a unique model that differs from standardised global approaches.

In Northern Nigeria, cultural traditions strongly influence current CSR practices (Nakpodia et al., 2020). Contributing to society motivates many organisations and charities that aim to improve the living standards of local communities (Amaeshi et al., 2006). An increasing trend in Nigeria is the promotion and implementation of CSR as a business strategy, particularly through multinational oil companies and large national business entities (Ite, 2004). However, much of the literature focuses predominantly on multinational corporations and the oil sector, with a noticeable lack of attention to Indigenous companies (Amaeshi et al., 2006; Eweje, 2006; Frynas, 2005).

Therefore, the significance of CSR in the energy sector is underlined based on the literature review, particularly in electricity distribution companies (Egbon et al., 2018; Jamali, Lund-Thomsen, & Khara, 2017).

CSR practices in Nigeria's non-oil sectors are often referred to as informal CSR initiatives, characterised through sporadic, uncoordinated charitable actions such as community donations (Benedict Ogbemudia et al., 2022; Osemeke & Adegbite, 2016). In the energy sector, informal CSR practices are often necessitated by the unique socio-economic challenges of the region, such as widespread poverty, infrastructural deficits, and limited access to electricity. Companies in this sector frequently engage in CSR to address these gaps, focusing on initiatives that directly improve community well-being, such as electrification projects, skills training, and educational support. However, the lack of formalised CSR policies often leads to inconsistencies in implementation and outcomes.

In its initial stage, CSR efforts focused on philanthropic activities, including community development projects like building schools and hospitals and providing basic amenities to mitigate the negative impacts of oil exploration (Frynas, 2005). Multinational corporations dominate significant sectors of the Nigerian economy, involving manufacturing, construction, petrochemicals, and telecommunications (Amaeshi & Amao, 2008). Over the years, there has been an increase in interest in CSR in Nigeria beyond philanthropy, which further includes strategic and integrated approaches. The growing recognition of companies' role in sustainable development has brought a broader understanding of CSR, surrounding environmental sustainability, ethical governance, and socio-economic development (Carroll, 1991). CSR in Nigeria reflects wide-ranging trends in developing countries but is uniquely shaped by the socio-political, cultural, religious and economic context, particularly the important oil and gas

industry, which faces challenges related to environmental sustainability and community relations (Idemudia, 2011; Jamali & Karam, 2018).

Research into CSR practices in Nigeria reveals various motivations and outcomes. Adeyemo et al. (2013) identified competition, employee demand, government policy, organisational culture, and customer demand as key factors influencing CSR practices in Nigerian manufacturing companies. Ekhaton (2014) compared CSR practices between Chinese and Western oil multinationals in Nigeria, finding that Chinese companies emphasised philanthropy based on a policy of non-interference. Usman et al. (2015) analysed annual reports from 68 companies listed on the Nigeria Stock Exchange, concluding that CSR initiatives communicated social performance to stakeholders, enhancing corporate financial performance through community and customer-focused practices.

Ehie (2016) confirmed a positive relationship between CSR practices and corporate performance in Nigeria's banking industry. Ojeme et al. (2015) noted that environmental accounting is still in its infancy in Nigeria. Amaeshi et al. (2016) suggested that some African SMEs, including Nigeria, occasionally engage in 'institutional works' rather than traditional philanthropy. Environmental reporting is most prevalent in Nigeria's food and beverage industry, followed by product and human rights reporting (Isa, 2014). CSR is mostly understood through businesses in Nigeria and their participants from the philanthropic standpoint (Angela et al., 2021). In the CSR philosophy, this standpoint is mirrored in the practices of organisations mainly informed through the local realities and requirements peculiar to developing countries like Nigeria (Amaeshi et al., 2006).

Furthermore, studies have shown the growing awareness and importance devoted to CSR through companies in Nigeria, mirrored through reports of substantial amounts spent through these companies on varied community-based projects labelled or branded as CSR initiatives (Tunbosun et al., 2018). In Nigeria, CSR is perceived as a duty through the companies to care for the immediate community and society largely to compensate for their negative operational impact, including air and water contamination, dilapidated roads due to heavy trucks or vehicles (Osemeke & Adegbite, 2016). CSR initiatives of organisations in Nigeria generally include sponsorships of sports, education and healthcare, youth empowerment programmes, donations of cash and material, and infrastructural projects, such as construction, rehabilitation, or maintenance of roads. It also includes the construction of water boreholes, projects related

to schools and healthcare facilities (Madugba & Okafor, 2016; Osemeke & Adegbite, 2016; Shoukat Malik & Nadeem, 2014).

Despite the evolution of CSR in Nigeria from philanthropic to strategic approaches, the transition remains slow and often inconsistent. A significant gap exists between policy and practice, with many companies failing to integrate CSR into their core business strategies fully. Additionally, international CSR standards may not always align with local priorities, leading to a mismatch between CSR initiatives and community expectations (Visser, 2008; Idemudia, 2011). This highlights the need for research focusing on factors hindering the full integration of CSR into business strategies and exploring ways to better align international CSR standards with local contexts and priorities (Amaeshi & Amao, 2009; Avetisyan & Ferrary, 2013; Doh & Guay, 2006).

Additionally, Northern Nigeria's socio-economic, cultural and religious situations indicate unique and challenges and opportunities for CSR. Northern Nigeria, predominantly inhabited through the Hausa ethnic group, has less presence of multinational companies than the southern regions (Abdulkadir, 2021; Author et al., 1993). This area faces severe poverty, with poverty rates notably high—84.6% in rural areas, 77.7% in the North-Central, and 76.3% in the Northeast as of 2018/19 (National Bureau of Statistics, 2020; World Bank Group, 2020). Northern Nigeria's cultural, traditional, and religious context is similar to that of many other countries in sub-Saharan Africa, which could influence CSR practices differently from the more industrialised southern regions (Abisuga-Oyekunle et al., 2020; Gildas & Ntoutoume, 2023; Van Cranenburgh & Arenas, 2014).

In contemporary Nigeria, CSR practices vary widely across different sectors and companies. Key areas of focus include oil and gas companies like Shell and Chevron, which have implemented environmental management systems to mitigate the environmental impacts of their operations (Amaeshi et al., 2011; Benedict Ogbemudia et al., 2022; Nwagu, 2020). These initiatives include reducing greenhouse gas emissions, managing waste, and restoring degraded ecosystems (Idemudia, 2011). Companies like Dangote Group have invested significantly in building schools, hospitals, and roads in various communities (Amaeshi et al., 2006). Companies such as MTN Nigeria and Guaranty Trust Bank (GTBank) have established scholarship programmes, vocational training centres, and educational grants to support human capital development (Eweje, 2006).

Furthermore, companies like Nigerian Breweries and Nestlé Nigeria implement programmes to combat malaria and HIV/AIDS. These initiatives often include health education campaigns, free medical services, and the provision of essential medicines (Visser, 2009). Telecommunication firms in Nigeria follow the Securities and Exchange Commission's Corporate Governance Code (2003, revised in 2011), which mandates companies to disclose their economic, legal-ethical, and social responsibility performance (Osemeke & Adegbite, 2016). Many companies have launched programmes to address poverty and unemployment, involving microloans, entrepreneurial training, and support for small and medium-sized enterprises (SMEs). For instance, Access Bank's 'W Initiative' empowers women entrepreneurs through financial and non-financial support (Marte Uadiale & Fagbemi, 2012).

#### **2.4.1 Current Status of CSR in Nigeria**

In Nigeria, CSR is an evolving phenomenon, shaped as much by global frameworks and guidelines as by socio-economic realities. Multinational Corporations (MNCs) remain the major driving forces of structured CSR initiatives, while indigenous companies continue to find it challenging to implement integrated CSR strategies. However, there are positive trends in recent shifts in the understanding and meaning of CSR in different sectors of the economy.

MNCs, particularly those in the oil and gas sector, have traditionally led the way in CSR in Nigeria, with a keen focus on CSR efforts that often conform to the measures of more universal sustainable-development agendas such as the United Nations Sustainable Development Goals (SDGs), the Global Reporting Initiative (GRI) and other environmental sustainability, healthcare, education, and community development initiatives. For instance, Shell and Chevron have spent significant amounts of money on environmental remediation for decades while contributing to local infrastructural development (Uduji et al., 2020; Uduji & Okolo-Obasi, 2023). However, some scholars argued that MNC-led CSR initiatives often fail to address the socio-cultural needs of local communities, especially in the northern region. Rather than investing solely in tangible local community development projects, CSR efforts have often taken neo-colonial forms, where MNC CSR programmes create pockets of modernity without being linked to broader local development (Idemudia, 2015; Nakpodia et al., 2020).

Indigenous companies, especially in the telecommunications and energy sectors, have been particularly behind in engaging in strategic CSR. Strategic CSR initiatives of Indigenous firms remain scarce, and efforts are orientated towards short-term philanthropic practices that include funding schools or supporting local sports teams rather than being infused with strategic

considerations necessary for long-term planning and sustainability (Hassan et al., 2024). Limited financial resources, regulatory gaps and weak institutional structures have been highlighted as primary challenges to Indigenous company's ability to scale up CSR activities (Cezarino et al., 2022). There has been a gradual shift to more structured CSR, notably due to stakeholder pressure and a growing appreciation of CSR's positive impact on a company's corporate reputation and long-term success (Raimi, 2018). The electricity distribution sector remains under-researched in terms of CSR. This sector is critical for Nigeria's socio-economic development, but companies in this field are yet to fully recognise the potential of CSR as part of their core business strategy (Egbon et al., 2018; Egbon & Mgbame, 2020). Moreover, non-oil sectors such as agriculture and finance also show gaps in integrating CSR into their operations. These gaps highlight the need for research beyond oil and gas to understand how different industries can incorporate CSR effectively (Angela et al., 2021; Hamidu et al., 2015).

The unique socio-cultural context of Northern Nigeria continues to influence CSR practices. The CSR initiatives of Indigenous firms in Northern Nigeria need to navigate cultural and religious expectations, which often dictate the type of CSR initiatives deemed acceptable or beneficial. However, the high poverty rates and socio-political instability limit the effectiveness of many CSR programs, particularly those that do not address long-term sustainable development (Nakpodia et al., 2020; Uduji & Okolo-Obasi, 2023). Nonetheless, there is a growing trend among Indigenous companies towards adopting more strategic CSR integrated into core business objectives, which are seen more as enhancing corporate reputation and maintaining company-community trust. Both internal and external forces and pressures, including those from stakeholder demands and commitments towards achieving global sustainability goals, are driving this movement. (Jamali & Karam, 2018).

Although multinational corporations still dominate CSR frontiers, Indigenous companies, especially in the northern part of the country, have noticed an observable shift in adopting more strategic CSR. The shift, however, is slow and constantly faces challenges such as the availability of resources, weak institutional frameworks, and sociocultural factors. There is an urgent need for local and industry-specific CSR approaches that will conform to global standards but be tailored to the region and sustainable.



#### **2.4.2 Challenges of CSR in Nigeria**

Despite the increasing research on CSR in Nigeria, numerous gaps require attention and more investigation. A comprehensive understanding of CSR practices in Nigeria will allow more effective responses to the distinct challenges and opportunities local organisations face.

An important aspect that needs to be enhanced in the existing literature is the inconsistency in the understanding and interpretation of CSR in Nigerian communities. Ismaila et al. (2021) argue that the lack of a consistent framework for CSR in Nigeria leads to diverse interpretations and implementations between companies. Without clear guidelines, companies might adopt different methods of CSR, resulting in inconsistency. Despite the knowledge of CSR in Nigeria, surprisingly, there is a dearth of mainstream literature and research emphasis on how other regions embed their CSR initiatives (Helg, 2007). Furthermore, Chineze Ezechukwu (2022), highlights several challenges of CSR implementation in Nigeria, including government failure, lack of an effective enforcement framework, political and social insecurity, and institutionalised corruption.

Studies indicate that CSR in Nigeria is often viewed as a charity through companies, prioritising short-term socio-economic problems over sustainable development in the long run (Akinde, 2020; Sabo Bello, 2017). Moreover, the level of investigation into how CSR influences performance and organisational effectiveness in Nigeria is not extensive. Despite numerous efforts in various studies, proving a link between corporate performance and CSR is still challenging. The outcomes often lack clear conclusions and suggest that more advanced studies are required to comprehend this connection (Usman & Amran, 2015.; Olowokudejo et al., 2011). Typically, CSR initiatives through companies in Nigeria have been discretionary and philanthropic, while negligence and the inability of some companies to conform to CSR principles remained common (Ijaiya, 2014; Chioma & Agbaenyi, 2021; Osemeke & Adegbite, 2016).

According to Idemudia (2014) several CSR studies in Nigeria on CSR mainly centred on multinational corporations and the oil industry, potentially overlooking the actions and impact of local businesses, which are essential to the country's economy (Idemudia, 2014). Furthermore, indigenous companies often face distinct challenges and opportunities compared to multinational corporations, requiring customised CSR approaches. It is necessary to grasp these distinctive features to advance CSR in Nigeria (Amaechi et al., 2006; Frynas, 2009).

More investigation is required to learn how local companies incorporate CSR into their activities and the variables that affect their CSR initiatives (Amaechi & Amao, 2009).

Although thorough research has been conducted on the oil and gas industry, other crucial areas like energy and electricity distribution have not been as widely investigated. According to Egbon et al. (2018), the electricity distribution sector is crucial for socio-economic progress but lacks sufficient research on CSR practices. Studying CSR projects in these industries may offer a better understanding of how businesses deal with sustainability and social responsibility during infrastructure development. There is a significant absence of research on CSR practices in various regions of Nigeria, particularly in Northern Nigeria (Egbon et al., 2018).

Northern Nigeria's cultural, religious, and socio-economic contexts are distinct from those of other regions, which can significantly influence CSR practices and expectations (Nakpodia et al., 2020). Understanding these regional differences is crucial for developing CSR strategies that are culturally relevant and effective.

Various companies in Nigeria still need to integrate CSR into their core business strategies fully. CSR is viewed as secondary to their primary activities. The lack of integration results in non-uniform or non-lasting CSR practices (Amaeshi, Adegbite, & Rajwani, 2016). Further research is required to investigate the relationship between businesses aligning their CSR efforts with strategic objectives and the impact on company performance and societal results (Jamali & Karam, 2018). There is a substantial lack of existing research regarding evaluating and communicating the effects of CSR. Various companies find it challenging to provide concrete advantages for their CSR initiatives because of the absence of standardised metrics and frameworks (Usman et al., 2015). Research is necessary to create strong techniques to assess the efficiency of CSR projects and convey these results to stakeholders (Avetisyan & Ferrary, 2013; Doh & Guay, 2006).

Corruption and governance problems present considerable challenges to the successful execution and impact of CSR efforts in Nigeria. These factors have the potential to weaken CSR initiatives and diminish the trust levels between companies and stakeholders (Eweje, 2006; Idemudia, 2011). Additional research is required to explore ways of addressing these challenges and offer transparency and accountability in CSR activities. Effective and continuous stakeholder engagement is a vital challenge in Nigeria's CSR. Lack of trust between companies and communities, specifically in areas impacted by oil exploration, undermines the effectiveness of CSR programmes (Idemudia, 2011). Exploring strategies for creating and

sustaining trust and encouraging impactful stakeholder involvement may enhance the effectiveness of CSR initiatives (Jamali, Lund-Thomsen, & Jeppesen, 2017). It is crucial to fill these research gaps to improve knowledge and implement CSR in Nigeria. Researchers can enhance the development of CSR strategies by investigating these areas, which can better meet the needs and expectations of different stakeholders.

A strategic approach is needed to address these research gaps, which are crucial for improving the understanding and implementation of CSR in Nigeria. Through exploring these areas, researchers can contribute to developing CSR strategies that better meet the needs and expectations of different stakeholders.

## **2.5 The Importance of CSR in the Energy Industry**

Energy contributes to the advancement of society, and addressing energy poverty can improve people's quality of life (Neacsu et al., 2020). Comprehensive studies proved the link between energy, CO<sub>2</sub> emissions, economic growth, and urbanisation (Akbar et al., 2020; Armeanu et al., 2021). The energy sector plays a pivotal role in supporting economic development and daily human activities by providing essential resources such as electricity, water, and gas. However, it is also one of the primary contributors to environmental degradation, including pollution of soil, water, and air (Liu et al., 2021; Shahsavari & Akbari, 2018; Wang et al., 2020). However, it is also a primary contributor to negative environmental impact, leading to extensive pollution of soil, water, and air (Al-Shetwi, 2022; Anser et al., 2020; Chen et al., 2023). As a result, energy companies strongly prioritise CSR due to both regulatory requirements and voluntary initiatives (Gigauri & Vasilev, 2022). Both global and domestic regulations play a vital role in instigating energy companies to adopt CSR values. For example, China has enforced CSR rules since 2006 as part of its social harmony policy, mainly emphasising the mining sector, an essential part of its energy industry (Bever et al., 2016; Dong et al., 2012). On the other hand, researchers in the Baltic countries suggest that successful public-private partnerships can facilitate voluntary CSR adoption without government interference (Latapí Agudelo et al., 2020). A review of CSR trends from 1990 to 2018 identified critical factors driving energy companies to adopt CSR initiatives (Latapí Agudelo et al., 2020), including stakeholder pressure, regulatory frameworks, and the need to address environmental concerns.

Studies on CSR have developed historically in the last decades following the growing attention and concern from the public, media, international organisations, regulators, and

governments (Wang et al., 2016). This modern CSR perception now encompasses economic, political, ethical-legal, cultural, and ecological aspects, interweaving with sustainable development (Idowu et al., 2016; Jain & Winner, 2016; Kolk, 2016; Valente, 2015). According to Streimikiene et al. (2009), numerous companies in the energy industry utilise CSR to develop risk management plans and take proactive measures to combat climate change. Efforts to establish a good image and acquire societal acceptance through transparent CSR reporting are also important motivators. These motivations highlight CSR's value not only for enhancing corporate reputation but also for fostering resilience during crises and addressing challenges marked by uncertainty (Gigauri & Vasilev, 2022). Energy is required for all activities in modern society due to technological advancements that enhance people's standard of living. However, every aspect of the economy, such as food preparation, manufacturing, transportation, and construction, requires energy transformation (Smil, 2017). This dependence creates significant stakeholder expectations for companies to adopt CSR practices that align with legal regulations, ethical considerations, and environmental responsibilities. Several authors believe integrating CSR into a company's key strategy is vital for gaining long-term benefits, such as a strong reputation and a competitive edge (Boesso et al., 2015). Moreover, CSR can serve as a mechanism for aligning corporate strategies with the broader societal goal of sustainable development.

CSR initiatives must be fully integrated into the primary operations and clearly reported in documents (Porter & Kramer, 2006). Despite the significance of CSR, several studies have not definitively proven a direct link between engaging in CSR and performance (Flammer, 2015; Izzo & di Donato, 2012; Servaes & Tamayo, 2013; Tang et al., 2012a; Zhao & Murrell, 2016). In the energy industry, Pätäri et al. (2014) discovered no mutual causality between CSR spending and financial performance, although they did notice some enduring impacts on profits and market worth. Similarly, Shahbaz et al., (2020) found that increased corporate social responsibility expenditures from 2011 to 2018 did not necessarily result in improved financial outcomes for energy firms.

Despite the energy sector having been extensively researched concerning CSR, electricity distribution companies have not received any attention. Many research projects focus on various parts of the energy sector and various countries, showing a lack of attention in CSR literature towards the energy industry in Nigeria, specifically local electricity distribution companies. This underrepresentation highlights the importance of conducting focused research to explore CSR implementation practices and their impacts within this underexamined context.

### **2.5.1 Challenges of CSR in the Electricity Sector**

Despite the significance of CSR in the electricity industry, companies encounter multiple challenges when establishing successful CSR initiatives. Navigating the regulatory background in Nigeria may pose difficulty and unpredictability for electricity companies when it comes to fulfilling CSR responsibilities. Inadequate enforcement of environmental and social regulations may result in inconsistent levels of CSR implementation within the industry (Idemudia, 2011). The financial difficulties in Nigeria's electricity industry include limited funding, high operating expenses, and problems with collecting revenue (Onisanwa & Adaji, 2020; Ubani et al., 2024). Due to financial limitations, companies may be restricted from investing in extensive CSR programmes. Electricity providers frequently face challenges with unfavourable public opinion and a lack of trust because of regular power failures, exorbitant prices, and subpar service provision (Nkemnole & Akinola, 2020). One could argue that establishing and upholding trust via successful CSR actions poses a major difficulty. The substantial challenge concerns the environmental impact of generating electricity, predominantly from fossil fuels. Companies are developing strategies to fulfil energy demands while considering environmental issues such as pollution, deforestation, and climate change (Adenikinju, 2003). Engaging with several stakeholders, such as government agencies, local communities, and non-governmental organisations (NGOs), is essential yet complex. Serious effort and resources are needed to ensure that CSR initiatives are inclusive, transparent, and responsive to stakeholder needs (Lxiv et al., 2012).

### **2.5.2 Future Directions for CSR in the Electricity Sector**

Several future directions can be considered to enhance the impact and sustainability of CSR initiatives in Nigeria's electricity sector. Improving the regulatory environment and ensuring consistent enforcement of CSR-related regulations can enhance the effectiveness of CSR initiatives. Policymakers should develop clear guidelines and standards for CSR practices in the electricity sector and ensure robust monitoring and compliance mechanisms (Amaeshi et al., 2006).

Investing in renewable energy sources, such as solar, wind, and hydroelectric power, can help address environmental challenges and promote sustainable development. Companies should explore innovative financing models, such as public-private partnerships and green bonds, to fund renewable energy projects (Sambo, 2008). Building strong relationships with local communities through transparent and inclusive engagement processes is essential. Companies

should involve communities in planning and implementing CSR initiatives, ensuring that projects address their needs and priorities (Idemudia, 2011).

Technological innovations can enhance the efficiency and impact of CSR initiatives. For example, smart grid technologies can improve energy distribution and reduce losses, while digital platforms can facilitate better communication and engagement with stakeholders (Aliyu et al., 2013). Collaborating with government agencies, NGOs, and other stakeholders can enhance the scalability and sustainability of CSR initiatives. Multi-stakeholder partnerships can leverage the strengths and resources of different actors to address complex social and environmental challenges (Eweje, 2006).

CSR in Nigeria's electricity generation, transmission, and distribution industry are critical for sustainable development and social welfare. While companies have made significant strides in implementing CSR initiatives, they face numerous challenges, including regulatory constraints, financial limitations, and public perception issues. Companies can improve the effectiveness and impact of their CSR efforts by strengthening regulatory frameworks, increasing investment in renewable energy, enhancing community engagement, leveraging technology, and promoting collaboration. These actions will benefit local communities and the environment and contribute to Nigeria's electricity sector's long-term sustainability and resilience.

## **2.6 Strategic CSR**

CSR is an exceptional concept, and its literature has undertaken specific, consistent growth according to the research initiatives over recent decades (Benedict Ogbemudia et al., 2022c; Marques-Mendes et al., 2016; McWilliams et al., 2006). CSR subjects attract extensive attention from researchers, academics, economists and business practitioners worldwide for their possible outcomes to aid businesses, society and the environment. However, CSR represents a unique concept, and its literature has significantly developed due to continuous research initiatives in recent decades (Li et al., 2022). In other words, CSR can be considered as a company's strategic method to address the negative impacts of the external environment (Islam et al., 2021). Therefore, companies around the globe are paying more attention to the strategic role of CSR in their organisational existence and development (Carroll, 2021). Chen et al. (2020) argued that CSR is delicate, sensitive, and vulnerable to most company limitations, such as discrimination, insincerity, irresponsibility, and conduct that interrupts ethics. Le (2022) further emphasises the importance of CSR strategy for CSR and highlights the positive correlation between quality CSR and external stakeholder relationships. This association may

lead to improved stakeholder engagement with a company. Generally, CSR presents the company's responsibilities to the environment, society and its stakeholders by balancing the businesses' interests with the concerns of their stakeholders as well as social and environmental issues. Therefore, CSR is considered a strategic approach to overcome the negative impacts on the external environment (Mahmud et al., 2021; Thanh et al., 2021).

The ethical consideration of CSR stems from moral philosophies that highlight the critical role of businesses in making positive contributions to society (Chatzopoulou & de Kiewiet, 2021). Also, the company's crucial responsibility is to contribute positively to society. From an ethical standpoint, CSR includes activities beyond mere adherence to laws and regulations (Tamvada, 2020; Waheed & Zhang, 2022). It requires a commitment to doing what is right based on moral principles and values. However, the moral basics of CSR can be traced back to numerous traditional philosophies, including virtue ethics, utilitarianism and deontological ethics.

Immanuel Kant advocates that deontological ethics stress the significance of obligation and adherence to moral rules. From a deontological perspective, companies must behave responsibly, irrespective of the results. This approach aligns with various ethical opinions for CSR. Also, it suggests that companies should participate in responsible practices because it is the right thing to do (Crane & Glozer, 2016; De Colle & Werhane, 2008).

Virtue ethics originated from Aristotelian philosophy, centred on the personality and virtues of people and organisations. This viewpoint suggests that companies should promote virtues such as integrity, honesty, and fairness, which obviously leads to ethical behaviour and responsible practices (Pfajfar et al., 2022; Solomon, 1992). Virtue ethics emphasises the role and importance of creating a corporate culture and effective leadership that prioritises ethical behaviour and CSR in an organisation.

Similarly, John Stuart Mill, Jeremy Bentham and Alan Ryan developed utilitarianism (Mill et al., 1987). It asserts that an advocate's actions should be judged based on their expected outcomes rather than the intentions of people involved in abstract moral principles. In the context of CSR, utilitarianism promotes practices that produce the greatest good for the most crucial number of stakeholders (Marseille & Kahn, 2019; Mill et al., 1987). This approach repeatedly informs cost-benefit analyses of CSR activities. Also, it benefits society and the environment, which are considered against the expenses to the business (Shabana et al., 2017).

### **2.6.1 Strategic Perspectives**

Disparate ethical perspectives, which highlight moral principles and stakeholder obligations, strategic CSR perspectives, and responsible organisational practices, enhance corporate performance and create value for both the company and society (Baker & Modell, 2019; Bhattacharya et al., 2009; Callan & Thomas, 2009; Scandeliuss & Cohen, 2016; Uyar et al., 2021). Therefore, strategic perspectives on CSR emphasise linking CSR activities to company objectives in order to attain competitive advantages (Becker & Jaakkola, 2020; Le, 2022). As Porter and Kramer (2006), painted out, strategic CSR encompasses the integral participation of social and environmental considerations in businesses' core strategies to drive innovation, improve efficiency, and open new market opportunities.

Porter and Kramer (2006), argue that CSR can be a foundation of competitive advantage when strategically associated with the company's aims, objectives, and capabilities. Their efforts towards "*creating shared value*" (CSV) emphasise recognising and growing the connections between societal and economic progress. CSV goes beyond traditional CSR by highlighting that social and environmental enhancements can lead to business growth and profitability. For example, through addressing environmental challenges, companies can reduce costs, enhance operational efficiency, and create new revenue streams.

### **2.6.2 Benefits and Challenges of Strategic CSR**

Strategic CSR offers several benefits, including improved risk management, enhanced corporate image, and increased customer loyalty. Through integrating CSR into their business strategies, companies can proactively address social and environmental issues, reducing the risk of regulatory penalties, reputational damage, and operational disruptions. Additionally, strategic CSR can enhance a company's brand reputation and attract socially conscious consumers, investors, and employees.

Husted and Allen (2006) emphasise the benefits of strategic CSR in creating value for both companies and society. They assert that strategic CSR can result in resource efficiencies, innovation, and market distinctiveness. For instance, companies that allocate resources to sustainable initiatives, such as energy-efficient technologies and environmentally friendly products, can lower expenses and establish a competitive advantage in the market. Furthermore, strategic CSR can also promote employee engagement and retention through creating a sense of purpose and self-importance among the workforce.



However, strategic CSR presents challenges due to the infancy of research on strategic CSR and the lack of a comprehensive framework for integrating CSR efforts into company strategies (Kuokkanen & Sun, 2020; McWilliams et al., 2006). One of the primary difficulties is the possible conflict between financial interests and societal goals. Companies may encounter trade-offs between short-term financial performance and long-term sustainability (Beckmann et al., 2014). Additionally, there is a risk of companies engaging in CSR activities for appearance rather than genuine impact, known as superficial "CSR-washing" (Pope & Wæraas, 2016). This can lead to scepticism and distrust among stakeholders, undermining the integrity of CSR activities.

Impactful strategic CSR entails genuine commitment, transparent communication, and stakeholder engagement (Scandeliuss & Cohen, 2016). Companies must align their CSR efforts with their core values and business goals, integrating social and environmental concerns into decision-making processes. McWilliams and Siegel (2001b) highlight the importance of creating CSR strategies that align the company's resources, abilities, and market circumstances. They recommend comprehensive assessments of CSR initiatives, evaluating how they impact business performance and societal outcomes.

### **2.6.3 Strategic CSR in the Context of Developing Countries**

While strategic CSR has gained prominence in developed countries, it is also increasingly relevant in developing countries (Kulkarni & Aggarwal, 2022). Companies operating in developing regions face unique challenges and opportunities, necessitating context-specific CSR strategies (Jamali et al., 2017). In developing countries, strategic CSR can address socio-economic challenges and societal expectations while promoting sustainable development and cultural tradition (Khuong et al., 2021). This indicates a shift from a Western-centric understanding of CSR to a greater emphasis on philanthropy and charitable giving (Melissen et al., 2018). Multinational corporations (MNCs) can leverage their resources and expertise to address societal challenges such as education, poverty, and healthcare (Jamali, 2010). Aligning CSR initiatives with local needs and priorities positively impacts MNCs and improves their social license to operate.

Amaeshi et al. (2006) emphasise the importance of understanding CSR in a specific local context when implementing strategic CSR in developing countries. They assert that CSR initiatives need to be tailored to the culture and context of the region, considering unique social, economic, and political factors. In India, for example, the Tata Group's CSR programmes focus

on education, healthcare, and rural development to address the specific needs of local communities (Srivastava, 2012).

Similarly, a study by Preuss et al. (2016) on the code of conduct issued through developing country multinational enterprises (DMNEs) found that DMNEs are more likely to adopt a code of conduct than their domestic counterparts. The study also discovered that MNEs from poorer countries tend to express more comprehensive commitments to CSR. Similarly, SABMiller's water stewardship projects in Africa aim to improve water access and management, addressing critical water scarcity issues (SABMiller, 2014).

Strategic CSR in developing countries also involves collaboration with local stakeholders, including governments, non-governmental organisations (NGOs), and communities. Effective stakeholder engagement is essential for understanding local needs, building trust, and ensuring the sustainability of CSR initiatives. Moreover, research has shown that aligning CSR strategy with the values of organisational culture can enhance sustainable results, specifically when cultural values are tailored to innovation, employee empowerment, and stability are balanced and embedded into CSR initiatives (Wijethilake et al., 2023). Study by Jamali and Neville (2011) emphasise the importance of multi-stakeholder partnerships in achieving successful CSR outcomes in developing countries. These partnerships can enhance the impact and scalability of CSR initiatives, leveraging the strengths and resources of different stakeholders.

#### **2.6.4 Challenges of Implementing Strategic CSR in Developing Countries**

Implementing strategic CSR in developing countries presents several challenges (Ali & Kaur, 2021). One key challenge is the lack of regulatory frameworks and enforcement mechanisms (Ali & Kaur, 2021; Nakpodia et al., 2020; Osemeke et al., 2016). CSR is still voluntary in many developing countries, with limited government oversight and accountability. This can lead to inconsistencies in CSR practices and the risk of superficial or opportunistic CSR initiatives (Pope & Wæraas, 2016). Resource constraints also pose significant challenges, particularly for small and medium-sized enterprises (SMEs). SMEs may lack the financial and technical resources to implement comprehensive CSR strategies. Additionally, limited awareness and understanding of CSR among businesses and stakeholders can hinder the adoption of responsible practices (Visser, 2009). Despite these challenges, there are significant opportunities for strategic CSR in developing countries. Through aligning CSR initiatives with local needs and priorities, companies can create a positive social impact and contribute to

sustainable development. Additionally, strategic CSR can enhance a company's reputation, build stakeholder trust, and create long-term business value.

## **2.7 Literature Gaps and Future Research Directions**

Although there have been notable progressions in examining CSR, various areas still need to be further investigated, especially in the specific circumstances of developing nations such as Nigeria. The identified gaps are aligned with the relevant literature in the following manner. The existing CSR literature in Nigeria primarily concentrates on multinational corporations, specifically those operating in the oil and gas industry (Amaeshi et al., 2006; Frynas, 2005). However, MNCs often bring their own prepackaged knowledge and experience with them and are often out of touch with local realities. Their CSR strategies may not prioritise adaptation as much as the cultural and economic contexts of their operating regions. Indigenous companies are more in tune with addressing local requirements and, through experimentation and reflection, are more likely to adapt what CSR means within the context of the local societal background. Research on the impact of CSR practices in the energy sector on issues such as electricity access, community development, and environmental sustainability is currently scarce (Egbon et al., 2018; Tiep et al., 2021). Subsequent research should prioritise examining the implementation of CSR by these industries and its effects on stakeholder relationships and societal outcomes. An essential portion of the current research on Institutional work framework primarily examines stable and well-established institutional contexts. Research is scarce concerning how companies participate in institutional work within environments lacking institutional frameworks, such as Nigeria.

Gaining insight into how companies establish or adapt institutional frameworks for CSR in challenging contexts is crucial, especially in industries such as energy and electricity distribution (Lawrence & Suddaby, 2006; Jamali & Neville, 2011). Extensive research has been conducted in developed countries on impression management in CSR communication. However, there is a lack of studies examining the utilisation of these strategies by companies in developing countries such as Nigeria. This discrepancy is especially pertinent in industries with substantial public scrutiny, such as the energy sector (Fatima & Elbanna, 2023; Hooghiemstra, 2000). Exploring how companies utilise institutional work to engage stakeholders in challenging situations, like in Northern Nigeria, where CSR lacks institutional support, necessitates research. Organisations may need to actively shape stakeholder

expectations and validate their CSR projects through institutional actions, as suggested by Freeman (1984), Lawrence & Suddaby (2006) and Nakpodia et al. (2020).

Although CSR is increasingly recognised as a strategic business strategy in developed nations, research on how companies engage in institutional work within environments lacking institutional frameworks remains limited. In Nigeria, however, studies have predominantly focused on CSR as a charitable effort rather than a strategic approach (Frynas, 2005; Carroll, 2015). Nigerian companies lack thorough research on strategically integrating CSR into their core business activities. Future research should explore how Nigerian companies can use CSR to improve innovation, compete effectively, and handle risks, following the examples set by companies in developed countries. A large portion of current CSR research is done through a cross-sectional approach, focusing on the immediate impacts of CSR projects (Aguinis & Glavas, 2012; Ali & Frynas, 2018; Orlitzky, 2011; Orlitzky et al., 2003). It is significant to conduct a longitudinal investigation to observe and examine the lasting impacts of CSR on corporate performance, environmental results, and community well-being. Conducting this research could offer important information on whether CSR efforts provide lasting benefits or are simply immediate responses to outside factors.

## **2.8 Conclusion**

Although there have been notable progressions in examining CSR, various areas still need to be further investigated, especially in the specific circumstances of developing nations such as Nigeria. The identified gaps are aligned with the relevant literature in the following manner. The existing CSR literature in Nigeria primarily concentrates on multinational corporations, specifically those operating in the oil and gas industry (Amaeshi et al., 2006; Frynas, 2005). However, MNCs often bring their own prepackaged knowledge and experience with them and are often out of touch with local realities. Their CSR strategies may not prioritise adaptation to the cultural and economic contexts of their operating regions. Indigenous companies, on the other hand, are more attuned to addressing local requirements and, through experimentation and reflection, are more likely to adapt to what CSR means within the context of the local societal background. This gap highlights the need to explore how indigenous companies in Nigeria, particularly in the energy sector, develop CSR practices that reflect local realities and community expectations.

Research on the impact of CSR practices in the energy sector on issues such as electricity access, community development, and environmental sustainability is currently scarce (Egbon

et al., 2018; Tiep et al., 2021). Subsequent research should prioritise examining the implementation of CSR by these industries and its effects on stakeholder relationships and societal outcomes. In Nigeria's monopolistic energy sector, institutional voids—characterised by weak regulatory frameworks, insufficient enforcement, and socio-political instability—significantly shape the nature of CSR practices. Companies must navigate these voids by creating their norms and standards, which contrasts with environments where institutional frameworks offer clear guidelines for CSR implementation. This dynamic emphasises the need to research how these companies innovate and adapt CSR to fill institutional gaps.

An essential portion of the current research on Institutional Work Theory primarily examines stable and well-established institutional contexts (Lawrence & Suddaby, 2006). Research is scarce concerning how companies participate in institutional work within environments lacking institutional frameworks, such as Nigeria. Institutional voids in Nigeria create a distinct CSR environment where companies must engage in institutional work to establish legitimacy, build trust, and define expectations in the absence of robust formal structures. For example, while companies in developed contexts may rely on standardised frameworks like ISO 26000 or the GRI, Nigerian companies must actively shape stakeholder expectations, often through informal mechanisms and community-driven initiatives. These differences in institutional work between developed and underdeveloped frameworks warrant deeper investigation, particularly in the energy sector.

Extensive research has been conducted in developed countries on impression management in CSR communication. However, there is a lack of studies examining the utilisation of these strategies by companies in developing countries such as Nigeria. This discrepancy is especially pertinent in industries with substantial public scrutiny, such as the energy sector (Fatima & Elbanna, 2023; Hooghiemstra, 2000). Exploring how companies utilise institutional work to engage stakeholders in challenging situations, like in Northern Nigeria, where CSR lacks institutional support, necessitates research. This research could investigate how companies leverage impression management to maintain legitimacy and stakeholder confidence despite the absence of formal regulatory and institutional support.

Although CSR is increasingly acknowledged as a strategic business strategy in developed nations, studies in Nigeria have mainly focused on CSR as a charitable effort (Frynas, 2005; Carroll, 2015). Nigerian companies lack thorough research on strategically integrating CSR into their core business activities. Future research should explore how Nigerian companies can

use CSR to improve innovation, compete effectively, and handle risks, following the examples set by companies in developed countries (Visser, 2008). A large portion of current CSR research is done through a cross-sectional approach, focusing on the immediate impacts of CSR projects (Aguinis & Glavas, 2012; Ali & Frynas, 2018; Orlitzky, 2011; Orlitzky et al., 2003). Conducting longitudinal investigations in Nigeria's energy sector could reveal how CSR initiatives influence corporate performance, community well-being, and environmental sustainability over time, providing insights into whether CSR efforts create lasting benefits or are merely reactive measures (Wang & Qian, 2011).

In summary, this study positions itself to address these critical gaps by examining how institutional voids in Nigeria shape CSR practices and how companies in the energy sector engage in institutional work to establish legitimacy and build trust in a challenging environment. By exploring these dynamics, this research contributes to the broader understanding of CSR's role in developing economies and its potential to drive sustainable development in underdeveloped institutional contexts.

# Chapter Three: Theoretical Framework for the Study

## 3.1 Introduction

This chapter builds on the discussions in Chapters 1 and 2 by presenting the theoretical framework that underpins this study. Chapter 1 established the study's context and core argument: CSR in developing countries must be localised to address socio-economic and institutional challenges effectively. Chapter 2 reviewed the literature on CSR, highlighting the unique pressures organisations face in local indigenous companies operating in monopolistic environments, such as the energy sector in Nigeria. Building on these foundations, this chapter integrates Goffman's dramaturgical perspective and Lawrence and Suddaby's Institutional Work framework to examine how BiECom Nigeria strategically employs CSR to navigate its institutional and social environment. The theoretical framework emphasises CSR's dual purposes: managing impressions and addressing institutional gaps. Goffman's dramaturgical perspective, also known as impression management, provides a lens for analysing how organisations craft narratives and behaviours to shape stakeholder perceptions. In parallel, the Institutional Work framework examines the purposive actions undertaken by individuals and organisations to create, sustain, or disrupt institutional norms. Together, these frameworks offer a new understanding of CSR within the context of developing countries, where institutional voids and socio-economic disparities create both challenges and opportunities. Theoretical frameworks provide the conceptual foundations that guide data interpretation and analysis. This chapter explores two significant theories: Goffman's dramaturgical framework (Goffman, 1959; McFarland et al., 2023) and Institutional Work framework (Lawrence & Suddaby, 2006b; Nina Granqvist & Gustafsson, 2016). While Goffman's framework was initially developed to analyse individual interactions, it has been extended to examine organisational behaviours, particularly in CSR and corporate communication (Solomon et al. (2013).

This extension allows a focused investigation into how BiECom Nigeria uses CSR to construct a favourable public image and manage stakeholder expectations. Similarly, the Institutional Work framework offers insights into how BiECom navigates institutional voids, creating legitimacy in a monopolistic industry where formal structures may be absent or weak. This chapter emphasises the importance of adapting global frameworks to local realities by situating these theories within the specific context of Northern Nigeria. The integration of impression

management and institutional work provides a comprehensive approach to understanding how BiECom balances the need for legitimacy and reputation management with its role in addressing socio-economic challenges. This theoretical framework, therefore, establishes the conceptual basis for analysing CSR's strategic deployment in a resource-constrained and underdeveloped environment.

### **3.2.1 Impression Management Framework**

Erving Goffman established the Impression management framework in his seminal work *The Presentation of Self in Everyday Life* (Goffman, 1956). The impression management framework is a sociological and psychological concept that defines how individuals and organisations manage perception in social interactions (Merkl-Davies & Brennan, 2011). The theory proposes that people and organisations attempt to control or guide the impressions others develop about them, primarily through regulating or controlling information during social interactions (Goffman, 1959). In strategic CSR, organisations use this impression management framework to design CSR initiatives that align with stakeholder expectations systematically. This helps organisations gain legitimacy and ensures that CSR efforts are a core part of their long-term strategic goals (García-Sánchez & Araújo-Bernardo, 2020; Hamza & Jarboui, 2022). Goffman compared this to a theatrical performance in which individuals are actors presenting themselves on a stage, continuously managing and changing their self-presentation to influence others' perceptions.

While Impression Management Theory provides valuable insights into how organisations can shape public perceptions, it has been critiqued for its potential to prioritise form over substance. Critics argue that the focus on managing external impressions may lead organisations to engage in "greenwashing" or "CSR-washing," where superficial or symbolic gestures replace genuine efforts to address social and environmental issues (Laufer, 2003; Pope & Wæraas, 2016). Such practices can erode stakeholder trust and ultimately harm the organisation's reputation if exposed. This underscores the ethical tension inherent in using CSR as an impression management tool, as it raises questions about the authenticity and moral responsibility of these initiatives (Hamza et al., 2023; Wickert, 2021).

Impression management (IM) involves both conscious and subconscious processes, as people are motivated to create favourable impressions to achieve social approval, gain influence, and secure advantageous outcomes. This concept extends beyond individuals to organisations, which actively engage in impression management to shape stakeholders' perceptions, manage



reputation, and maintain legitimacy (Bass et al., 2023; Ozsozgun Caliskan et al., 2021). Solomon et al. (2013) expanded on Goffman's work exploring how impression management functions in organisational settings, emphasising the complex interplay of conscious and subconscious processes in achieving corporate objectives. Additionally, overemphasis on impression management can reduce applicable improvements in organisational practices. For instance, while public-facing CSR campaigns may enhance a company's image, they may divert resources from addressing deeper systemic issues, such as workplace inequalities or environmental sustainability. Stakeholders may perceive such efforts with scepticism, particularly in contexts where the company's actual practices do not align with its CSR messaging (Bansal & Song, 2017; Palazzo & Scherer, 2006). This scepticism highlights the need for organisations to balance impression management with genuine, impactful CSR actions that resonate with stakeholder expectations.

In the modern business environment, where reputation, image, acceptance and legitimacy are critical, impression management becomes a strategic tool (Crossley et al., 2021; García-Sánchez & Araújo-Bernardo, 2020; Miotto et al., 2020; Usmani et al., 2020). Companies increasingly recognise the need to strategically manage impressions across various stakeholders, including customers, investors, employees, and the broader community. This aligns with a more nuanced understanding of CSR, where impression management must be part of a broader commitment to ethical business practices rather than a standalone strategy for reputation enhancement (Cho et al., 2018; Deephouse & Carter, 2005). The approach has evolved to encompass various strategies and tactics that organisations use to influence perceptions and achieve specific goals, such as enhancing reputation, gaining legitimacy, and promoting trust (Diouf & Boiral, 2017; Giacalone & Payne, 1995; Ogden & Clarke, 2005). This aligns with the study by Hamza & Jarboui (2022) and García-Sánchez & Araújo-Bernardo (2020), which suggests that companies use impression management as a strategy to manage the perception of their stakeholders.

In conclusion, while Impression Management Theory offers a valuable lens for understanding how organisations shape stakeholder perceptions, its ethical implications and potential drawbacks warrant careful consideration. Organisations must ensure that their CSR initiatives go beyond managing impressions to deliver meaningful, measurable, and sustainable outcomes. By integrating authenticity and transparency into their CSR strategies, companies can mitigate the risks associated with impression management and build lasting trust and credibility with stakeholders.

### **3.2.2 Impression Management in Relation to Organisations.**

Within the context of organisational communication, impression management is considered an effort to influence and manipulate the impressions of relevant stakeholders (Martins et al., 2020). Companies engage in impression management through strategic communication and behaviour to influence stakeholders' perceptions (García-Sánchez & Araújo-Bernardo, 2020). Like individuals, organisations are concerned with how they are perceived and actively engage in impression management to maintain a favourable image and achieve strategic objectives (Bolino et al., 2016; Giacalone, 1990; Lim & Jiang, 2021; Schlenker & Pontari, 2004). This is particularly relevant in today's competitive business environment, where reputation and public perception significantly impact success and sustainability.

One primary way organisations manage impressions is through branding (Spear & Roper, 2013). Through creating and promoting a separate identity to differentiate themselves from competitors (Lee et al., 2020; Wang et al., 2023). This involves crafting a coherent brand narrative that resonates with stakeholders and communicates the organisation's values, mission, and vision (Heugens, 2004). The goal is to establish a strong and positive brand image that creates trust, reputation, loyalty, and advocacy among consumers and other stakeholders (Spear et al., 2013).

Public relations are another critical tool for organisational impression management (Lim & Jiang, 2021). Through carefully planned communication strategies, organisations disseminate information and engage with the media to shape public perception (Zhang & Chen, 2020). This includes managing crises, introducing new products, and communicating CSR initiatives. Through controlling the narrative, organisations aim to mitigate negative perceptions and enhance their overall image (Elsbach & Sutton, 1992). Internally, impression management is vital for promoting a positive organisational culture. Leaders use impression management tactics to influence employees' perceptions and behaviours by shaping organisational culture and driving performance (Edeh et al., 2023; Usmani et al., 2020). Through aligning employees with organisational values and goals, leaders can cultivate a motivated and engaged workforce (Bolino et al., 2008).

In the digital age, social media platforms have become essential channels for organisational impression management. Companies leverage social media to engage with audiences, respond to inquiries, and manage public perception in real-time (Picone, 2015; Zhang & Chen, 2020).

The interactive nature of social media allows organisations to build relationships with stakeholders and present themselves as transparent and approachable (DiStaso et al., 2011). Impression management also extends to corporate governance, where companies adopt ethical practices and transparency to maintain legitimacy and trust (Al-Shaer et al., 2022; Usmani et al., 2020). Through demonstrating accountability and integrity, organisations can enhance their reputation and secure stakeholder support (Suchman, 1995). This is particularly crucial in a period where corporate scandals and unethical behaviour can severely damage an organisation's reputation and stakeholder relationships.

### **3.3 Impression Management in Relation to CSR**

The reasons for managing impressions are essential to consider to achieve the desired perceptions from others. Understanding the strategies of impression management and the fundamental explanations or motivations is vital. Schlenker (1980) asserts that people and organisations are motivated to engage in actions linked to impression management to pursue rewards and dodge punishments. CSR has emerged as a critical part of organisational impression management. CSR involves initiatives that promote social and environmental well-being beyond a company's immediate financial interests, reflecting a commitment to ethical and sustainable practices (Bauer, 2022; Usmani et al., 2020c; Wickert, 2021). According to Hamza et al. (2023), companies can engage in CSR strategically to manage the impression of various stakeholders while potentially deviating from their moral and ethical responsibility. In contrast, Lim & Jiang (2021) emphasise integrating authentic CSR into the organisation to promote strong, genuine stakeholder relationships. Through CSR, organisations aim to demonstrate their responsibility and accountability to society, influencing public perception and building a positive image (Carroll, 1991). Therefore, it could be argued that companies use CSR strategically as a tool for impression management.

#### **3.3.1 CSR as an Impression Management Tool for Managing Long-term Reputation**

CSR initiatives play a vital role in shaping an organisation's long-term reputation. Strategically managed CSR initiatives ensure that organisations respond to immediate societal demands and position themselves for long-term success (Miotto et al., 2020; Porter & Kramer, 2006). Through strategic CSR, organisations align their CSR activities with business goals, ensuring that their CSR efforts continue to enhance their reputation and strengthen stakeholder relationships over time. Companies can build a reputation as responsible and ethical entities by

engaging in activities that contribute positively to society and the environment (Ajayi & Mmutle, 2020). This reputation enhances stakeholder trust and loyalty, which is crucial for long-term success and sustainability (Miotto et al., 2020). To ensure their reputation is not damaged, individuals manipulate what impression they would like others to have of them (Merkl-Davies et al., 2011). Higher or advanced CSR performance not only enhances a company's reputation and gets respect from customers (Pérez & del Bosque, 2015) but also strengthens the company's competitive position (Tang et al., 2012b), financial performance and employees' organisational commitment (Kim et al., 2018).

Organisations, like individuals, seek to shape perceptions by crafting favourable images and avoiding unfavourable ones (Staw, 1991). The more a company contributes to social welfare, the better its reputation (Basera, 2013; Hoang, 2015). Anh (2022) contends that engaging in CSR initiatives leads to a favourable influence on the company's reputation. This means that when companies actively participate in CSR activities, it can positively affect how the public perceives their brand and corporate image. It is widely recognised that corporate reputation and acceptance are significantly shaped by the extent to which companies prioritise their social and environmental responsibilities (Brønn & Brønn, 2003; Esrock & Leichty, 1998). These responsibilities contribute to a positive reputation and serve as a protective mechanism against the pressures and criticisms brought forth by anti-globalisation movements (Lewis, 2003). CSR initiatives are instrumental in building and maintaining a positive corporate reputation. Companies engage in CSR activities to demonstrate their commitment to ethical practices, which helps in promoting trust and loyalty among stakeholders (Barnett, 2007).

Furthermore, reputation management through CSR involves consistent and genuine efforts to address social and environmental issues (Kowalczyk & Kucharska, 2020; Toms, 2002). Organisations perceived as committed to sustainable practices and social responsibility are more likely to gain the trust of consumers, investors, and other stakeholders. This trust translates into a competitive advantage, as stakeholders are more inclined to support companies that align with their values (Fombrun et al., 2000).

CSR-driven reputation management can mitigate the impact of negative events or crises. Companies with a strong reputation for social responsibility may be more resilient in the face of scandals or controversies, as stakeholders are more likely to give them the benefit of the

doubt (Lii & Lee, 2012). However, the reputational barrier is a valuable asset in maintaining stakeholder support and the discovery of challenging situations (Coombs & Holladay, 2012).

### **3.3.2 CSR as an Impression Management Tool for Managing Targeted Image**

In addition to long-term reputation management, CSR serves as an impression management tool for enhancing an organisation's targeted or immediate image. Bansal et al. (2006), Boiral (2016), and Diouf and Boiral (2017) highlight that impression management serves as a tool for companies to balance their image with social expectations or to pursue legitimacy and build a better image. They practise various impression management methods to portray their image and strengthen their personalities to establish an impression of social responsibility to targeted social groups and stakeholders and legitimise their activities (Perks et al., 2013a; Elsbach & Sutton, 1992). In an era where information is readily accessible and public opinion can change rapidly, companies must proactively manage their image to stay competitive and relevant. Therefore, companies might employ proactive strategies to manage CSR impressions or use advertisements, social media or promotions to convey a positive image of their devotion to CSR (Perks et al., 2013b; Pomeroy, 2017). Social media plays a positive influence in shaping the public perception of people towards company's reputation, particularly in how CSR is viewed as a strategic tool for communication (Ashraf et al., 2021; Palazzo et al., 2020; Vogler & Eisenegger, 2021).

CSR initiatives allow organisations to showcase their commitment to social and environmental causes, generating positive publicity and enhancing their image (Spear & Roper, 2013). Through aligning with current societal trends and values, companies can capture the attention and approval of stakeholders. This is particularly important in industries where ethical considerations influence consumer preferences (Du et al., 2010). CSR can be leveraged to distinguish a company from its competitors. Through emphasising unique CSR initiatives, companies can potentially stand out in a teeming or crowded market and appeal to consumers seeking responsible and ethical brands (Thanh et al., 2021). This differentiation enhances the company's image and attracts a loyal customer base that values sustainability and social responsibility (Porter & Kramer, 2006; Thanh et al., 2021). A notable example is Patagonia, an outdoor clothing company known for its environmental activism and sustainable practices. Through its "1% for the Planet" campaign and commitment to using recycled materials, Patagonia has successfully positioned itself as a brand synonymous with environmental

responsibility, thus enhancing its image and attracting environmentally conscious consumers (Chouinard et al., 2013).

In their model, Tata and Prasad (2015) examined the effect of congruence between an organisation's current CSR image, for instance, how the target audience perceives it and its desired CSR image. The model proposes that the company is motivated to reduce the inconsistency through engaging in CSR communication, and this linkage is influenced by the importance and availability of the CSR image and its incongruity or incompatibility. This potentially can be related to the case company, which aimed to portray CSR intervention to boost its image during a crisis, supported through (Chen et al., 2021), who examine the role of CSR and corporate image in managing a crisis to instil customer trust. Impression management can be described as a purposeful process to create or safeguard a desired image (Leary & bulletin, 1990).

Additionally, Impression management framework proposes that individuals and organisations strategically choose certain aspects of their identities to present in specific situations (McBride et al., 2024). The images typically reflect their true self-concepts. This theory often involves an effort to ensure that the impression perceived through others is authentic (Goffman, 1959). Therefore, this section focuses on scenarios in which a company's desired or intended CSR image aligns with its CSR identity or essence. Similarly, organisations and CSR identities can potentially influence how a company understands and defines matters, emotions, and behaviours or actions (Becchetti et al., 2020; Mulej & Bohinc, 2021). These identities may also shape the activities and decision-making processes within the organisation (Dutton & Dukerich, 1991). Image identity is expressed through routine activities and established standard procedures, core values, operations, processes and procedures, and a range of objects or artefacts (Scott & Lane, 2000).

Furthermore, some researchers have focused on specific elements of impression management and examined how organisations reactively employ impression management strategies (García-Sánchez & Araújo-Bernardo, 2020; Hamza et al., 2023) to respond to corporate image-threatening situations (Elsbach, 1994; Ravasi & Schultz, 2006) Additionally, Carter (2006) highlights how impression management is utilised to establish a specific image or achieve a specific objective, as well as the influence of the audience in organisational impression management (e.g., Carter 2006). Schlenker (1980) suggests that an individual's motivation to

behave in ways that create a specific impression is influenced by the importance of the goal they hope to achieve through those impressions. Similarly, the importance of a company's CSR image will influence its salience, perceived inconsistency, and the extent to which it is motivated to reduce the inconsistency between desired and current CSR images.

Hence, the significance of the CSR image is probably linked with the significance or centrality of the CSR identity. In other words, it refers to the extent to which the CSR part of organisational identity plays an essential role in defining the company's self-concept and is interconnected with other aspects of identity and image (Ma & Kaplanidou, 2021; van Dick et al., 2020; Y. Yang & Stohl, 2020). Thus, beliefs can influence how central an organisation's CSR identity is and the importance of its CSR image (Carter, 2006). The top management level can substantially influence an organisation's CSR decisions (Thompson et al., 2010). Their strategic actions help construct CSR images by clearly signalling them to organizational audiences. The significance of CSR identity and its CSR image can differ from one organisation to another. For some organisations, the dimensions of CSR may include features integral to the overall organisational identity.

This represents the purpose of the organisation's operation. On the other hand, for some organisations, this aspect may be less integral to their identities. Therefore, an organisation's CSR can be positioned along different angles. For instance, some may consider CSR primarily concerning short-term costs, while others see CSR as essential for business performance (Quazi & O'Brien, 2000). Research has defined impression management as efforts through an actor to create, maintain, protect, or otherwise modify an image held by a target audience (Bozeman & Kacmar, 1997).

### **3.3.3 CSR as an Impression Management Tool for Enabling Community Acceptance**

Community acceptance is critical to an organisation's success, particularly for companies operating in diverse and complex environments. CSR initiatives facilitate community acceptance by demonstrating an organisation's commitment to contributing positively to the communities it serves. Companies can build strong relationships with local stakeholders through engaging in community-focused CSR activities, including residents, governments, and non-governmental organisations. These relationships foster goodwill and trust, enabling organisations to operate more effectively within communities and gain local support (Campbell, 2007).

CSR practices facilitate community acceptance by addressing local needs and contributing to social development. Through investing in community projects, companies can strengthen their relationship with the local population and gain their support (Muthuri et al., 2009). Engaging in CSR helps companies gain acceptance and trust from the local community, which is crucial for long-term success (Freeman, 1984). Similarly, Hamann and Kapelus (2004) presented that community-focused CSR initiatives, such as healthcare and education programmes, significantly improved community relations and acceptance. Du et al. (2010) noted that companies employ diverse strategies to gain acceptance and present a favourable image of their operations in their communications. They also discovered that favourable beliefs about CSR are linked to an increased likelihood of purchasing, long-term loyalty, and advocacy behaviours.

The primary proactive impression management strategy used through organisations to legitimise their activities, as outlined by Leary and Kowalski in 1990, includes ingratiation, organisational promotion, intimidation, exemplification, supplication, indirect impression management, and acclaiming, as discussed (Rosenfeld, 1997). Organisations also use defensive impression management tactics such as excuses and justifications, disclaimers, self-handicapping, apologies, indirect tactics and reactive pro-social behaviour. Many organisations employ reactive impression management strategies and tactics. However, it is noteworthy that some firms' adoption of a reactive tactical approach contradicts the prevalent literature, which recommends using proactive strategies to establish a durable identity characterised by competence and trustworthiness (Rosenfeld, 1997).

CSR-driven community acceptance is particularly relevant for companies operating in industries with significant social and environmental impacts, such as mining, oil, and manufacturing. Gaining the trust and support of local communities is essential for maintaining a social license to operate in such industries. Organisations prioritising community engagement and investing in local development projects are more likely to secure community acceptance and avoid conflicts (Prno & Scott Slocombe, 2012). For example, Royal Dutch Shell has implemented community engagement programmes in its operating regions, focusing on education, healthcare, and economic development. Through addressing local needs and concerns, Shell aims to foster positive relationships with communities and maintain its social license to operate (Muthuri et al., 2009).



### **3.3.4 CSR as an Impression Management Tool for Enabling Organizational Legitimacy**

Organisational legitimacy refers to the perception that a company's actions are appropriate, desirable, and consistent with societal norms and values. CSR enables organisational legitimacy through demonstrating a company's commitment to ethical practices and social responsibility. Impression management theorists have directed their attention towards how individuals manage their personal legitimacy through adopting roles and displaying social affiliations (Elsbach, 1994). Recently, theorists have suggested that organisations utilise similar strategies to maintain organisational legitimacy (Boiral, 2016; Cho et al., 2018; Diouf & Boiral, 2017).

In their studies, Etter et al. (2018) and Illia et al. (2023) states that organisational legitimacy reflects the social acceptance and relationship between an organisation and its action within the environment. Organisational legitimacy is often the belief that an organisation's activities are necessary, fitting, or suitable within a socially constructed framework of standards, principles, convictions, and explanations (Suchman, 1995). The legitimacy of corporations has become an urgent concern due to the redefinition of a business's role in society as perceived by stakeholders. Alongside this shift, new ethical standards have emerged, bringing a range of social responsibilities that corporations are now expected to meet through the different stakeholder groups in society (Moreno & Capriotti, 2009).

CSR helps companies achieve legitimacy by aligning their operations with societal expectations and norms. This alignment is crucial for maintaining a social licence (Suchman, 1995). When consumers perceive that a company prioritises CSR activities over its core capability, it can decrease purchase intention (Sen & Bhattacharya, 2001). When companies that lack specific skills, such as innovation, participate in CSR activities, customer satisfaction can be lower. This is because CSR activities are meant to help companies gain legitimacy. Research findings have shown that companies employ impression management strategies to regain legitimacy following crises, increase acceptance of debatable decisions or actions, create a favourable corporate image, and shape the opinions of key stakeholders (Groza et al., 2011).

Many organisations perceive communication about environmental and social activities as crucial for gaining social legitimacy (Quy & Huy, 2007) and upholding the firm's reputation. This approach emphasises the importance of transparently sharing information about environmental efforts and social initiatives to demonstrate corporate responsibility and build

stakeholder trust. Additionally, Crane and Glozer (2016) further analyse the impact of such communication strategies in CSR and reputation management.

Through CSR initiatives, organisations can align themselves with societal expectations and norms, thereby gaining legitimacy in the eyes of stakeholders. This legitimacy is essential for building trust, securing stakeholder support, and achieving long-term success (Suchman, 1995). Moreover, organisational legitimacy gained through CSR enhances a company's credibility and authority in the market. Stakeholders are more likely to view legitimate organisations as trustworthy and reliable, increasing consumer loyalty, investor confidence, and employee engagement (Deephouse & Carter, 2005).

In industries subject to regulatory scrutiny, CSR-driven legitimacy is particularly valuable. Companies that demonstrate compliance with regulations and commitment to ethical standards are more likely to avoid legal challenges and gain favourable treatment from regulators. This legitimacy also strengthens stakeholder relationships and enhances the organisation's overall reputation (Dowling & Pfeffer, 1975). For instance, Unilever has integrated sustainability into its core business strategy, focusing on reducing environmental impact and promoting social well-being. While aligning its operations with societal expectations, Unilever has enhanced its legitimacy and strengthened its position as a leader in sustainable business practices (Chandra & Jatmika, 2022).

In summary, the discussion has highlighted the importance of Impression management framework. This allows a better understanding of how organisations strategically control perceptions and create reputational means, mainly through CSR efforts. The impression management framework offers a beneficial insight into how organisations can portray a socially responsible image and influence public perspectives to gain legitimacy, trust, and competitive advantage. However, while the Impression management framework focuses mainly on the external dimension of CSR and how organisations present themselves to external stakeholders, this approach does not entirely capture the internal dynamics that drive CSR practices within organisations. However, it is essential to consider how CSR initiatives are embedded within organisational routines, practices, and institutional frameworks to provide a more holistic understanding of CSR. This resulted in the introduction of the Institutional work framework, which focuses on the purposive actions of individuals and organisations to create, maintain, or disrupt institutional norms and structures. While integrating the Institutional work

framework with the Impression management framework, we can explore how organisations manage their external image and genuinely incorporate CSR into their fundamental functions and institutional contexts. This integration provides a more comprehensive framework for exploring the interplay between external reputation management and internal organisational practices in shaping CSR dynamics. The following section will explore the Institutional work framework, examining its origins, vital concepts, and relevancy to this research, particularly in understanding the internal mechanisms that underpin CSR initiatives within organisational settings.

### **3.4 Institutional Work Framework**

The institutional work framework examines the dynamic actions of social actors who engage with institutions, emphasising how individuals and organisations aim to create, maintain, and disrupt these structures. This theory emerged as a response to the limitations of Institutional Theory, which primarily viewed institutions as relatively stable, enduring entities that provide a framework for social conduct (Lawrence & Suddaby, 2006).

Historically, the antecedents of institutional theory can be traced to some sociologists (Geels, 2004; Glynn & D'anno, 2023; Meyer & Rowan, 1977), such as Max Weber, who analysed the role of institutions in shaping social order and behaviours in the early 20th century (Alvehus & Hallonsten, 2022). However, early perspectives on institutional theory, particularly those of Selznick (1996), depicted institutions as inherently stable and resistant to change. This structural-functional perspective was widely applied to explain continuity and order within organisations. Yet, over time, these views evolved to recognise that institutional dynamics, particularly in developing contexts, can be fluid and adaptable rather than rigidly stable (Greenwood et al., 2008; Lawrence et al., 2013). In environments like Nigeria, this fluidity reflects how actors adapt to socio-cultural influences and governance challenges.

In the context of CSR, Risi et al. (2023) assert that values embedded within institutional frameworks play a crucial role in shaping CSR practices. These values are particularly important in developing countries, where institutional frameworks are often weak or evolving, requiring CSR to address local governance challenges uniquely. For instance, organisations may not merely fill governance gaps but actively adapt CSR initiatives to align with Indigenous socio-cultural dynamics and local institutional structures. This approach ensures CSR resonates with local communities, providing compliance and a contextually relevant contribution to societal well-being.

Furthermore, contemporary institutional theory was developed, primarily attributed to the establishment and introduction of institutionalism in the 1970s and 1980s, focusing on how institutions are defined as the rules, norms, and belief systems that structure social behaviour, are created, maintained and transformed over time (Scott, 2008). Furthermore, Scott (2014) defines institutions as a symbolic and behavioural system that involves representational, constitutional, and normative rules, including regulatory mechanisms. This evolution from viewing institutions as rigid to understanding them as dynamic aligns with the adaptive nature of CSR in developing countries like Nigeria. Organisations in such contexts use CSR not only to navigate weak regulatory frameworks but also to establish legitimacy by embedding local cultural, social, and religious considerations into their initiatives.

Furthermore, according to Khan et al. (2021), CSR practices in countries such as Pakistan are influenced by local institutional pressures, which can compel or enable companies to act responsibly. This institutional theory evolution agrees with how companies use CSR to fill governance gaps, particularly in developing countries with unstable regulatory environments like Nigeria.

An institution integrates various components and structures, such as cultural perspectives, social processes, norms, and regulations, that provide stability and meaning to social behaviour (Glover et al., 2014). Early scholars in institutional theory, such as Selznick (1996), argued that institutions are inherently stable and resistant to change, reflecting the early dominance of a structural-functional perspective in institutional studies scholars (Aksom & Tymchenko, 2020; Selznick, 1996). This viewpoint emphasised how established norms and structures provided continuity and order within organisations and society. However, contemporary perspectives have evolved to recognise institutional dynamics, especially in developing contexts, as fluid and adaptable rather than rigidly stable (Greenwood et al., 2008; Lawrence et al., 2013). In developing countries, where regulatory frameworks and socio-cultural norms are often in flux, institutions are frequently shaped and reshaped by actors engaging in purposive actions to address governance challenges and adapt to local realities. This evolution highlights the relevance of CSR as a tool for organisations to navigate these changing landscapes. By aligning CSR initiatives with local socio-cultural dynamics and governance challenges, companies can contribute to institutional stability while addressing societal needs in a contextually appropriate manner. This shift underscores the importance of viewing CSR in developing countries as not merely filling governance gaps but as an active engagement in shaping and responding to evolving institutional environments.

The prevailing perception of Institutional Theory continues to be the "*iron cage*" metaphor, which depicts individuals as trapped within a set of social regulations and norms from which they cannot easily escape (DiMaggio & Powell, 1983). This analogy has been crucial in CSR discussions, where businesses are seen as conforming to a pre-set idea of responsibility. Yet, through institutional work, they challenge these frameworks and introduce more progressive, sustainable business models (Risi et al., 2022). However, CSR initiatives often challenge this rigidity by introducing progressive social and environmental practices that disrupt established norms (Rodriguez-Gomez et al., 2020). In Nigeria, such initiatives demonstrate how CSR adapts to societal changes, using localised approaches to address poverty, infrastructure deficits, and other challenges that standard governance systems fail to address effectively.

In this context, CSR becomes a tool for both maintaining institutional legitimacy and responding to pressures for more ethical business practices (Risi et al., 2023). Integrating CSR into localised institutional frameworks further illustrates how companies in developing contexts like Nigeria actively contribute to institutional evolution rather than merely reacting to existing governance voids. This dynamic reflects the interplay between global CSR standards and local socio-economic realities, showcasing the role of CSR as both a strategic and culturally embedded practice. Individuals are constrained through institutional frameworks that limit their capacity to modify existing institutional arrangements or to step outside conventional boundaries. New institutional theorists used this concept to explain the stability and continuity of particular organisations. Over time, individuals within the same institutional sphere tend to conform to institutional pressure (DiMaggio & Powell, 1983).

Institutional theory often explores how organisations become institutionalised through historical evolution, reflecting on the mechanisms within which they adopt institutional norms (DiMaggio, 1991). In sociology and organisational studies, specifically from the social constructionist perspective (Berger & Luckmann, 1966), institutionalisation typically incorporates an assumed component of reality (Zucker, 1977; Scott, 2008). For example, Meyer et al. (2018) describe complete institutionalisation as achieved when institutional norms are taken for granted. DiMaggio (1991) suggests that institutional protection relies on assumptions becoming embedded and unchallenged. Recently, institutional theory has been recognised as the main and macro theory of organisations and environmental relations (Aksom & Tymchenko, 2020; Munir, 2020; Greenwood et al., 2008; Scott, 2008; Suddaby, 2010; Suddaby et al., 2010; Reed & Burrell, 2019; Alvesson & Spicer, 2019; Alvesson et al., 2019; Munir, 2020). While Institutional Theory offers valuable insights into how routines,

conventions, and regulations create structure and act as authoritative standards for social behaviour (DiMaggio & Powell, 1983b; Meyer & Rowan, 1977), it has also faced criticism for lack of clarity, specifically within the definition of the concept such as “institution” (Kraatz, 2020; Ocasio & Gai, 2020; Weik, 2019).

The institutional work framework builds on institutional theory but entirely shifts focus from the domains of institutional static to exploring actors' agency within this structure (Lawrence et al., 2013). The institutional work framework examines how individuals and organisations actively create, maintain, and disrupt institutions through purposive actions (Lawrence & Suddaby, 2006). The approach emphasises agency, indicating how actors construct and reconstruct their institutional environments, specifically in the field of CSR. For example, Acosta et al. (2021) explore how interconnected and purposeful political forces function through institutional initiatives to promote CSR in developing countries. Institutions, traditionally viewed as stable entities, are challenged by the Institutional work framework, which reveals how actors continually influence and modify institutional structures, making the framework far more dynamic than the previously perceived (Lawrence & Suddaby, 2006). Clune & O'Dwyer (2020) argued that CSR efforts emerge from the norms, beliefs, and practices that guide businesses to meet their social and environmental responsibilities. Regulatory agencies, advocacy groups, and industry collaborations form the foundation of these programmes, collectively shaping CSR initiatives. The influence of these groups extends to shaping societal expectations about corporate behaviours, as argued by Fombrun & Rindova (1998) and Pollock et al. (2018). CSR, therefore, becomes not just a moral importance but a strategic business approach that encourages companies to actively address social and environmental concerns (Maury, 2022). This strategic CSR signifies a shift in the worldwide business background in terms of both internal and external expectations, which is evident in the work of Kuokkanen & Sun (2020); Scott (2000) and Wooten et al. (2016), who argued that CSR initiatives increasingly transcend individual company efforts. Regulatory bodies, advocacy organisations, and international groups drive the integration of CSR into institutional frameworks, with individual initiatives gradually becoming institutionalised practice (Campbell, 2007; Matten & Moon, 2008; Zhao et al., 2023). Social movements and advocacy groups also play a vital role in promoting CSR through public campaigns, shareholder activism, and lobbying efforts (Bunting, 2022; Hargrave & Van De Ven, 2006). As businesses integrate CSR into their governance frameworks, they recognise its importance in managing risks and building stakeholder confidence and trust (Khalid et al., 2022; Unerman & Chapman, 2014).

Non-governmental organisations (NGOs) and activist groups encourage businesses to adopt and implement sustainable practices or advocate support for stricter CSR (Halkos & Nomikos, 2021; Hargrave & Van De Ven, 2006; Sodhi et al., 2022). Collaborations like multi-stakeholder initiatives are particularly crucial in institutionalising CSR across different sectors (Chavan et al., 2023; Ferri et al., 2022; Schneiberg & Lounsbury, 2017). When embedded into institutional frameworks, CSR initiatives often result in adopting more ethical corporate behaviours and greater corporate transparency.

Recent studies further confirmed that CSR is an essential type of institutional work, particularly in sectors that significantly influence society and the environment. CSR has become a key tool for companies to navigate institutional pressures and maintain legitimacy rather than being optional. For instance, Gildas & Ntoutoume (2023) and Wachira & Mathuva (2022), show how companies in developing regions like Sub-Saharan Africa utilise CSR to address regulatory deficiencies and human rights challenges, thereby influencing their institutional setting. Additionally, González-Ramos et al. (2023) and Zhou et al. (2020), investigate the relationship between CSR and innovation. Their findings suggest that CSR participation strengthens interconnection with stakeholders and promotes internal capacity-building, leading to sustained innovation and operational benefits. This reinforces the perception of CSR as institutional work that promotes corporate survival and creativity by addressing external and internal challenges.

Finally, CSR practices are increasingly associated with the concept of creating shared value, as proposed by Porter & Kramer (2011). Studies by Johnstone-Louis et al. (2020) and Kabutey et al. (2024) suggest that companies with strong ESG initiatives show greater resilience in times of economic crises, such as the 2008 financial crisis and the COVID-19 pandemic. This resilience results from companies integrating CSR into their core strategies, aligning business with broader societal objectives, and creating both social and economic values. The following review critically examines the theoretical foundations and practical implications of the three core elements of Institutional work framework: creation, maintenance, and disruption, and identifies areas for further research.

### **3.4.1 Creation of Institutions**

Creating institutions involves developing and establishing new rules, norms, and belief systems, such as new CSR practices that guide behaviour within a particular context (Mena & Suddaby, 2016). This element of institutional work is critical for understanding how novel practices and structures emerge and gain legitimacy within organisations and societies

(Lawrence et al., 2013; Nite & Edwards, 2021). Institutional creation is often driven by recognising new opportunities or the need to address emerging challenges that existing institutions are not capable of handling. Actors engage in innovative activities that introduce new ideas and practices (Cinar & Benneworth, 2021). These activities can range from developing new technologies to creating new organisational forms (Battilana & D’aunno, 2009). Innovation often involves high creativity and risk-taking, as actors must depart from established practices and explore uncharted territories (Nite & Edwards, 2021) .

For new practices to gain legitimacy, they must be articulated and theorised. This involves framing the new practice to resonate with existing values and norms, making it more acceptable to a wider audience (Greenwood and Oliver, 2008). Theorisation often requires the involvement of thought leaders and experts who can articulate the benefits and underlying principles of the new practice. Key actors often try to educate others about the new institution's benefits and necessity. This can involve advocacy, lobbying, and other forms of persuasion to gain support and legitimacy for the new practices (Maguire et al., 2004). Education and persuasion efforts are critical for building a coalition of supporters to champion the new institution.

Creating new regulatory standards in emerging industries provides a helpful illustration of institutional creation (Bustamante et al., 2021). For instance, developing environmental regulations in the renewable energy sector involved significant innovative activities, theorisation, and educational efforts through various stakeholders, including industry leaders, policymakers, and advocacy groups (Geels, 2004). Another example is establishing CSR practices, where businesses have introduced new standards and norms to address social and environmental concerns (Matten & Moon, 2008). Organisations engage in CSR work to establish norms, values, and practices that signal their commitment to responsible business conduct (Brammer et al., 2012). Such work often includes adopting formal CSR policies, implementing voluntary standards, and participating in multi-stakeholder initiatives (Aguilera et al., 2007). These efforts can be understood as creating new institutional structures that facilitate the integration of CSR into organisational practices (Crane et al., 2014).

While the concept of institutional creation highlights actors' innovative capabilities, it may underplay the resistance faced when introducing new ideas (Klemsdal et al., 2022; Schneiberg & Lounsbury, 2017). Institutional creation is often fraught with challenges, including opposition from established interests and the difficulty of achieving widespread acceptance.



Furthermore, the focus on successful cases might overlook instances where attempts at institutional creation fail, leading to a potentially biased understanding of successful cases while underestimating the complexity of creating new institutions (Nite & Edwards, 2021; Schneiberg & Lounsbury, 2017). There is also the risk of oversimplification, where the complexity of creating new institutions is underestimated (Cinar & Benneworth, 2021; Klemsdal et al., 2022)

### **3.4.2 Maintenance of Institutions**

Institutional maintenance involves actions aimed at preserving and reinforcing existing institutions (Emmenegger, 2021). This includes activities ensuring continued relevance and compliance with established rules, norms, and belief systems. Understanding institutional maintenance is crucial for recognising the stability and resilience of institutions over time. Maintenance activities help uphold institutions' legitimacy and functionality, ensuring they continue serving their intended purposes (Adler & Lalonde, 2020; Suddaby et al., 2023).

Routine actions and practices that reinforce existing institutions are key to their maintenance. These practices often become embedded in organisational routines and are taken for granted by organisation members (Colombero & Boxenbaum, 2019). Routine practices include daily operations, standard procedures, and rituals perpetuating institutional norms. Monitoring and enforcing compliance with established norms and rules are essential for maintaining institutions. This can involve formal mechanisms such as audits and inspections and informal mechanisms such as peer pressure and social sanctions (Dacin et al., 2002; Suddaby et al., 2023). Policing and monitoring ensure deviations from established norms are detected and corrected promptly. Institutions may need to adapt to changing circumstances to remain relevant (Emmenegger, 2021). This can involve modifying existing practices or incorporating new elements while preserving the institution's core aspects (Oliver, 1992; Voronov et al., 2022). Adaptation helps institutions respond to external pressures and evolving environmental conditions, enhancing their resilience.

Industry associations' maintenance of professional standards provides a clear example of institutional maintenance. For instance, medical associations play a crucial role in maintaining standards of practice through routine accreditation processes, monitoring compliance, and adapting guidelines in response to new scientific evidence (W. Scott, 2000). Another example is the role of educational institutions in maintaining academic standards through accreditation, curriculum reviews, and faculty evaluations (Meyer & Rowan, 1977). Once established, CSR

practices require ongoing efforts to maintain their legitimacy and relevance (Gond et al., 2016). This can involve monitoring and CSR performance, engaging with stakeholders, and adapting CSR strategies to evolving social, environmental, and regulatory contexts (Jamali et al., 2017). Organisations that actively maintain their CSR work contribute to normalising and institutionalising responsible business practices within their industry (Bondy et al., 2012; Modell, 2022).

While institutional maintenance emphasises stability, it can sometimes be likelihood with necessary change (Klemsdal et al., 2022). The focus on maintaining existing institutions can lead to path dependency, where organisations resist change even when it is beneficial. This can result in institutions that cannot adapt to new challenges and opportunities, ultimately leading to their decline. Additionally, maintenance activities can be resource-intensive, requiring significant time and effort to uphold established norms (Roos et al., 2020).

### **3.4.3 Disruption of Institutions**

Disruption involves activities aimed at challenging and dismantling existing institutions. This aspect of institutional work is critical for understanding how societal and organisational change occurs (Löhr et al., 2022). Disruption is often driven by the recognition that existing institutions are no longer effective or relevant in addressing contemporary challenges. According to Löhr et al. (2022), disruptive activities can lead to significant transformations in the institutional background, paving the way for new practices and structures. Activities on disruption can potentially lead to high transformations in the institutional background, creating new practices and structures. Actions that challenge the legitimacy of existing institutions are central to the process of disruption (Gustafsson et al., 2021). This can involve exposing the limitations or injustices associated with the institution, thereby eroding its moral and cognitive foundations (Maguire & Hardy, 2009).

Undermining legitimacy often requires strategic communication and advocacy efforts to shift public perception. Rodner et al. (2020) illustrate how physical space environments are strategically employed in the art to challenge and protect institutional legitimacy, demonstrating the complex interplay between physical space and institutional disruption. Undermining legitimacy often requires strategic communication and advocacy activities to change public perception. Gathering resources and support to challenge existing structures is crucial to institutional disruption. This can include financial resources, political support, and social capital (Rao et al., 1995). Resource mobilisation is essential for sustaining disruptive

efforts and overcoming resistance from entrenched interests (Löhr et al., 2022). Developing and promoting alternative practices and structures is essential for successful disruption. This provides a viable path forward for those disillusioned with the existing institution (Suddaby & Greenwood, 2005). Alternative practices must be credible and attractive to gain traction and replace existing institutions.

Social movements and regulatory changes often serve as examples of institutional disruption. The rise of digital platforms disrupting traditional media industries illustrates the processes involved in institutional disruption (Cozzolino et al., 2018; Skog et al., 2018). The advent of online news sources and social media platforms has significantly challenged the dominance of traditional print and broadcast media, leading to substantial changes in the media background (Pavlik, 2021). Another example is the disruption of traditional taxi services through ride-sharing platforms like Uber and Lyft, which have redefined transportation norms and regulations (B. Cohen & Kietzmann, 2014). Disruptive institutional work in the context of CSR can involve challenging existing norms and practices or advocating for alternative approaches to addressing social and environmental issues (Wijen et al., 2006). Such work can be activism, advocacy, or whistleblowing through individuals and organisations (Reinecke & Ansari, 2014).

Disruptive CSR work can also involve developing and promoting innovative, sustainable business models that challenge conventional approaches to value creation (Wang et al., 2022). Wickert & Risi (2019) argue that institutional theory can serve as a tool to understand how CSR-based disruptions influence corporate governance, reshaping the institutional framework. Disruption is a complex and often contentious process Seferiades et al. (2016). While it can lead to significant positive change, it can also introduce instability and uncertainty (McDonnell et al., 2016). The focus on disruption can sometimes overlook the unintended consequences, such as job losses or the erosion of established social norms. Additionally, not all disruptive efforts succeed, and the factors influencing their success or failure require further exploration. There is also the potential for backlash from those who benefit from existing institutions, leading to conflicts and resistance.

Understanding how creation, maintenance, and disruption interact provides a more holistic view of institutional dynamics. A study by Stefanie Gustafsson et al. (2021) illustrates that the elements interact dynamically within transition processes, in which the creation of new institutions often necessitates the disruption of existing ones. These elements are not mutually exclusive and often co-occur within organisations and societies. For instance, the creation of

new institutions may involve the disruption of existing ones, while successful maintenance may require the incorporation of creative practices. The dynamic interplay between these elements highlights the complexity and fluidity of institutional processes.

In the realm of CSR, creation work focuses on embedding social and environmental concerns into businesses' core operations (Ritala et al., 2021). This process often involves advocating for new practices that surpass existing regulatory requirements and redefine what constitutes responsible corporate behaviour (Lawrence et al., 2009). Creating new CSR standards requires engaging in activities that promote innovative business models and practices aligned with sustainable development (Le et al., 2024; Lu et al., 2021). Organisations engage with stakeholders, including governments, non-governmental organisations (NGOs), and industry groups, to develop frameworks and guidelines that emphasise ethical practices (Dacin et al., 2010). Businesses establish new institutional arrangements through these collaborative efforts that prioritise social and environmental welfare.

Moreover, the creation of CSR institutions often involves the distribution of information and best practices (Jamali et al., 2020). Through sharing knowledge and resources, organisations can encourage the adoption of new CSR norms across industries, leading to a shift in how businesses perceive their roles and responsibilities in society (Scott, 2008). This creation work is crucial for aligning corporate strategies with broader societal goals and promoting a culture of sustainability. In the context of CSR, maintenance focuses on upholding established standards and practices that have become integral to business operations and stakeholder expectations (Oliver, 1991). Maintaining CSR institutions requires continuously aligning corporate strategies with created norms, such as ethical labour practices, environmental stewardship, and social equity. Organisations engage in maintenance work by integrating CSR principles into their operational frameworks, ensuring compliance with regulations, and promoting a culture of responsibility within their workforce (Maguire & Hardy, 2009).

Additionally, maintenance involves monitoring and evaluating CSR initiatives to ensure their impact and alignment with evolving societal values (Risi et al., 2023). Businesses can maintain their institutional legitimacy and reinforce stakeholder trust through regular assessments and improvements. This process of continuous adaptation is essential for ensuring that CSR practices remain effective and relevant in addressing emerging social and environmental challenges (Lawrence & Suddaby, 2006). In CSR, disruption work is critical in driving significant changes and addressing deeply entrenched industry issues (Lawrence et al., 2011).

Organisations engage in disruption through questioning traditional business practices detrimental to social and environmental well-being. This can involve advocating for systemic changes in industry standards, influencing policy reforms, and promoting alternative approaches to business that prioritise sustainability and ethical conduct (Greenwood & Suddathrough, 2006). Through disruptive actions, businesses can challenge the status quo and catalyse the adoption of more responsible practices across industries.

Disruption also involves activism and advocacy efforts that pressure other stakeholders, such as competitors and policymakers, to align with emerging CSR norms. Through demonstrating the feasibility and benefits of sustainable practices, organisations can lead through example and inspire broader changes in the institutional background (Seo & Creed, 2002). The institutional work framework provides a valuable framework for understanding how organisations actively shape, sustain, and transform the norms and standards associated with CSR. Through creation, maintenance, and disruption, businesses play a pivotal role in embedding social and environmental concerns into the institutional fabric of their industries. These efforts not only enhance organisational legitimacy and reputation but also contribute to the broader goal of promoting sustainable and equitable economic systems. As stakeholders increasingly prioritise CSR, the role of institutional work in shaping responsible business practices will continue to be essential

The relevance of the Institutional work framework to CSR in organisations has already been recognised. However, there is very little original research into its application to understanding CSR in electricity generation, transmission, and distribution companies in developing countries, as well as CSR in a monopolistic context, especially when combined with Impression management framework to understand the interplay of institutional work factors in altering organisation perception through CSR (Herkenhoff et al., 2024). Furthermore, Dan & Quan (2023) examines the monopolistic strategy of EVN in Vietnam's electricity market, emphasising the lack of competition and the influence of monopolistic structure on CSR practices in electricity generation. There is also a dearth of empirical research into its application in studies exploring a transition for pre and post-CSR practices, indicating its involvement in a specific business, especially using these theories. Acabado et al. (2020) demonstrated that CSR can be influenced significantly by the company size, which further highlights the gap in research focusing on monopolistic sectors such as electricity distribution companies in developing countries. Similarly, a dearth of studies utilises a specific illustrative

framework to understand the dynamic nature of CSR, especially within the context of this research.

In their study, Yin and Jamali (2021) demonstrated the theory's relevance to understanding the value creation of cross-sector social partnerships. This was done by revealing the institutional embeddedness of such partnerships and deriving a process model of collaborative value creation through institutional work in social partnerships. In their longitudinal case study, Acosta et al. (2021) deployed the theory to identify four types of institutional work, which combine into three political configurations – irreconcilable, complementary, and aligned deliberative politics – resulting in the hybridisation of explicit and implicit CSR. In their analysis of standardisation work concerning CSR, Slager et al. (2012) used Institutional work framework to identify calculative framing, engaging, valorising, legitimation, and monitoring processes.

However, their findings lack sufficient empirical support for the evolvement and adoption of CSR strategy over time. Similarly, Clune and O'Dwyer (2020) applied the theory to examine how an advocacy movement related to CSR formed and evolved within the Dutch investment field, embedding a suite of social and environmental accountability mechanisms. However, their study provides no evidence of how the interplay between the Institutional work framework factors affects how the stakeholders perceive business organisations.

While examining the critical elements of creation, maintenance, and disruption, this study provides a unique opportunity for further exploration to fully understand how the interplay of this theory's key elements leads to the management of stakeholder perception. The following section explains the interplay between the two integrated underpinning theories of this study.

### **3.5 Integrating Institutional work framework with Impression management framework**

One key reason for integrating these theories is that they complement each other, augmenting each other's weaknesses. For example, the Impression management framework refers to how individuals and organisations shape perceptions to influence stakeholders. Additionally, it regularly emphasises short-term interactions and surface-level strategies, potentially leading to ethical concerns and a lack of focus on long-term, substantive change (Bolino et al., 2008; Leary & Kowalski, 1990). If stakeholders perceive the organisation as manipulative, this can result in inauthentic practices that undermine trust. On the other hand, the Institutional work framework examines institutions' creation, maintenance, and disruption but struggles with

measuring their impacts. It often overlooks micro-level interactions and the complex dynamics that limit organisational change (Lawrence & Suddaby, 2006). Moreover, it may underestimate structural constraints and power dynamics that inhibit transformation (Battilana & D’ainno, 2009). Integrating these complementary theories provides a robust framework that enables an in-depth understanding of how the interplay of the key elements of this theory leads to the management of stakeholder perception.

Another reason for combining the theories is to understand CSR's dynamic nature at various management levels through various aspects of the Institutional work framework, providing a lens through which to understand the primary impression and motives behind CSR implementation in terms of creation, maintenance and disruption. Also, it relates to the historical view of the non-CSR background in the company, indicating how they transition to embrace and employ CSR in their strategies. This allows the study to arrive at a single mechanism to comprehensively understand how CSR achieves a specific purpose of impression management. The impression management and Institutional work frameworks offer complementary frameworks that provide valuable insights into how organisations can strategically manage their environments and stakeholder relationships. While integrating the elements of creation, maintenance, and disruption from the Institutional work framework with the concepts of managing reputation, image, acceptance, and legitimacy from the Impression management framework, organisations can craft a more refined and effective approach to CS and overall strategic management. This integration allows businesses to align their internal practices with external perceptions and expectations, promoting both impact and credibility.

### **3.5.1 Reputation**

In the context of managing reputation, the Institutional work framework's elements of creation, maintenance, and disruption provide a framework for understanding how organisations can strategically shape and influence their public perception. Reputation is a critical intangible asset, reflecting the collective evaluations of an organisation's behaviour through its stakeholders (Fombrun & van Riel, 1997). Creation involves establishing new norms and practices that enhance an organisation's reputation as a leader in responsible business conduct. Through engaging in innovative CSR initiatives, companies can set new standards that resonate with societal values, therethrough building a strong and positive reputation (Lawrence & Suddaby, 2006).

Maintenance focuses on sustaining existing practices that uphold a favourable reputation. This involves continuous adherence to established CSR norms, ensuring that the organisation's actions align with stakeholder expectations and preserving trust (Oliver, 1991). Regular assessment and adaptation of CSR initiatives are crucial for maintaining a relevant and positive reputation in the face of changing societal values. Disruption entails challenging outdated norms and practices that may negatively impact reputation. Through actively disrupting harmful or ineffective standards, organisations can reposition themselves as agents of change, thus enhancing their reputation for innovation and ethical leadership (Lawrence et al., 2011).

### **3.5.2 Image**

Image management involves deliberately presenting an organisation's identity and values to shape stakeholder perceptions. Integrating creation, maintenance, and disruption within this context provides a strategic approach to aligning internal practices with external image management. Creation in managing image involves the development of new visual and communicative representations that project an organisation's commitment to CSR. This includes storytelling that may shape the perceptions of internal stakeholders (Nyagadza et al., 2020). This can include introducing new branding strategies, communication campaigns, and public narratives highlighting the company's ethical and sustainable practices (Scott, 2008). Melewar et al. (2020) argue that a strong corporate brand aligned with CSR needs substantial investment in constant communication across platforms to maintain brand equity and image and influence stakeholder perception.

Maintenance focuses on the consistency of image by ensuring that all organisational actions and communications align with established brand identity and CSR commitments. Through regularly evaluating and reinforcing these practices, organisations can sustain a coherent and positive image that resonates with stakeholders (Maguire & Hardy, 2009). Disruption in image management involves actively challenging and reshaping perceptions that may be outdated or misaligned with the organisation's values and goals. This can involve rebranding efforts, revising communication strategies, and addressing negative perceptions through transparent and authentic engagement (Greenwood & Suddaby, 2006).

### **3.5.3 Acceptance**

Ensuring acceptance involves gaining stakeholder approval and support for an organisation's actions and initiatives. Integrating creation, maintenance, and disruption offers a strategic



approach to promoting acceptance through CSR practices. Creation involves establishing new practices and initiatives that align with stakeholder values and expectations, thus promoting acceptance. Through proactively addressing social and environmental concerns, organisations can build trust and gain the approval of their stakeholders (Lawrence & Suddaby, 2006). Maintenance focuses on upholding existing practices that meet stakeholder expectations and maintain their support. This involves regular stakeholder engagement, ensuring the organisation remains responsive to their needs and concerns (Suchman, 1995). Disruption is crucial in ensuring acceptance through challenging and transforming outdated practices that may hinder stakeholder approval. While indicating a commitment to addressing critical issues and leading transformative change, organisations can foster greater acceptance and support from stakeholders who value ethical and innovative approaches (Seo & Creed, 2002).

#### **3.5.4 Legitimacy**

Ensuring legitimacy involves aligning organisational actions with societal norms and values and gaining recognition and credibility. Integrating creation, maintenance, and disruption provides a comprehensive framework for achieving and sustaining legitimacy. Creation includes developing new practices and standards or norms that meet societal expectations and improve organisational legitimacy. Organisations can potentially establish legitimacy by innovating and leading in social and environmental responsibility domains (Scott, 2008). Maintenance reinforces existing practices that uphold legitimacy by ensuring compliance with regulations and alignment with societal values. This involves continuously monitoring and adapting practices to reflect evolving norms and standards (Oliver, 1991).

Disruption entails challenging and transforming institutions that are no longer effective or aligned with societal values. Through actively engaging in disruptive practices, organisations can demonstrate their commitment to ethical conduct and social responsibility, thus reinforcing their legitimacy (Lawrence et al., 2011). Integrating the Institutional work framework and Impression management framework offers a robust framework for organisations to navigate the complex background of modern business. By integrating the elements of creation, maintenance, and disruption with strategies for managing reputation, image, acceptance, and legitimacy, companies can establish strategic methods that align internal operations with external needs. This comprehensive integration enhances organisational credibility and ensures sustainable success in a dynamic and competitive market.

### **3.6 Conclusion**

This section has analysed how the Impression management framework and Institutional work framework provide valuable frameworks for understanding the intentional representation of organisational identities and the actions taken to impact or contest existing standards, particularly through CSR projects. While there is much research on using these theories in reputation management and stakeholder perceptions, certain research areas still need more attention. More research is needed to study how the mixture of the Impression management framework and Institutional work framework offers new perspectives on the changing mechanisms of CSR, especially in various cultural, economic, and regulatory environments. Moreover, upcoming studies could investigate the lasting impacts of implementing CSR-driven strategies in shaping public opinion on an organisation's resilience in facing difficulties and maintaining stakeholders' confidence, especially during emergencies. Moreover, it is crucial to examine how digital and social media affect the formation of modern strategies for impression management and their implications on the credibility and ethical standing of organisations. A deeper insight into the connection between impression management, institutional work, and CSR can be gained through bridging these gaps. This will help advance knowledge in both theory and practice within this field. Integrating the Impression management framework and Institutional work framework offers a robust theoretical framework for understanding the complex dynamics of self-presentation and institutional influence within organisations. The impression management framework provides critical insights into individuals' and organisations' motivations and strategies to shape perceptions, emphasising the importance of impression motivation and construction. The institutional work framework, on the other hand, highlights the agency of actors in shaping, maintaining, and disrupting institutional norms and structures, underscoring the dynamic interplay between stability and change. These theories elucidate the multifaceted processes through which organisations navigate their social environments, particularly in corporate social responsibility. This chapter places the groundwork for an advanced analysis of CSR practices in electricity distribution companies in developing countries by examining these frameworks' theoretical foundations and practical applications. Future research should continue to explore these intersections, providing in-depth insights into the strategic behaviours and institutional mechanisms that drive organisational success and social impact.

## Chapter Four: Methodology

### 4.1 Introduction

Chapter 1 introduced the research background, identified knowledge gaps, and presented the study's rationale, focusing on the importance of CSR in Nigeria's energy sector. The chapter also identified the research gap, particularly the limited understanding of how CSR is implemented in monopolistic industries in developing countries. The study addressed this gap by exploring CSR practices in BiECom Nigeria, a privatised electricity distribution company in Northern Nigeria. Chapter 2 reviewed the literature on CSR in developed and developing countries, focusing on Nigeria. The chapter focused on how CSR in developed countries tends to be more strategic and integrated into business operations. In contrast, in developing countries like Nigeria, CSR is often reactive, philanthropic, and disconnected from long-term business strategies. The review also highlighted the unique challenges companies face in monopolistic industries, such as electricity distribution, in implementing CSR. Chapter 3 explored the theoretical framework, examining impression management and institutional work theories. It highlights their significance in understanding how organisations like BiECom Nigeria utilise CSR to manage corporate reputation and maintain institutional legitimacy. The chapter finally ended with a discussion on the integration of the underlying theories of the study. This chapter discusses the research methodology adopted for this study, which aims to understand the perspectives and experiences of stakeholders involved in CSR within an electricity distribution company in northern Nigeria. The study employs a qualitative approach, using a single case study method (Yin, 2003). This chapter covers research philosophical considerations, including ontology, epistemology, methodology, philosophical approaches, and research methods. It also justifies the interpretive-qualitative approach and addresses triangulation, reliability, flexibility, and ethical considerations.

### 4.2 Research Philosophy

Research is a vital process of enquiry and investigation in both business and academic contexts. (Amaratunga et al., 2002; Denscombe, 2024). Every research process is grounded in philosophical assumptions about what will be learned and how it will be learned. These assumptions provide a framework for the research inquiry and the methods used for data collection, examination, and explanation. They also help determine what constitutes 'valid' research and which methods are appropriate for developing knowledge in a study. Guba (1990)

proposed that philosophy involves interpreting knowledge, understanding perspectives concerning that knowledge, and utilising various approaches to acquire it. Therefore, researchers must ensure consistency between their chosen methods and theoretical perspectives (Crotty, 1998b; Scotland, 2012). Research philosophy shapes knowledge development (Saunders et al., 2016) and remains significant in research practice despite being largely hidden (May & Williams, 2021). This study is grounded in the Institutional work framework and Impression management framework, which both align well with the interpretivist paradigm. These theories provide a framework for understanding how CSR practices contribute to institutional legitimacy and reputation management. The interpretivist approach allows for a deeper exploration of the subjective meaning participants attach to CSR initiatives, consistent with the theoretical frameworks. Researchers must articulate their philosophical worldview, paradigm, epistemologies, ontologies, or research methodologies (Creswell, 2009; Crotty, 1998b; Guba & Lincoln, 1994; Neuman, 2014; psychology & 2005, 2005).

### **4.3 Research Paradigms**

A paradigm, or worldview, serves as a fundamental theoretical framework for explaining behaviour (Guba, 1990). It provides the philosophical foundations that guide research approaches and influence how researchers understand reality, gather data, and interpret findings. Paradigms, philosophical assumptions, epistemologies, and ontologies describe ways of thinking. Historically, paradigms, initially presented by Thomas Kuhn in 1970, were known as scientific realisations that offered approaches to problems and solutions for practitioners (Kuhn, 1970). Paradigms influence methodology (Easterthrough-Smith et al., 2015). Blaikie and Priest (2017) highlighted the significance of research paradigms in structuring the links between individuals' perceptions and societal contexts. Denzin and Lincoln (2011) argue that a research paradigm is crucial for defining the ontological and epistemological assumptions that guide research actions and help generate knowledge in specific fields. Various paradigms combine different ontologies and epistemologies. Popular paradigms in research include positivism, neo-empiricism, pragmatism, and post-positivism.

The positivist paradigm believes in the existence of a solitary concrete reality, one that is understandable, recognisable, and quantifiable or measured (Studies & 2015, 2015). Positivists assert that knowledge should be created objectively, free from the influence of researchers' or participants' values. When adequately developed or created, this knowledge is considered truth, which is certain, aligned with reality, and accuracy (Park et al., 2020).

Positivism aligns with the hypothetico-deductive model of science, which emphasises verifying a priori hypotheses through experimentation. This involves operationalising variables and measures, with the results from hypothesis testing used to inform and advance scientific understanding (Arias et al., 2021). However, the strong emphasis on objectivity and generalizability in positivism does not align with the aims of this study, which focuses on exploring subjective meanings in a specific social context.

The post-positivist paradigm shares similarities with the positivist paradigm, particularly its use of quantitative observation and experimentation (Morgan, 2014). However, while positivism is characterised by its rigid adherence to absolute objectivity, post-positivism critically builds on positivism's limitations (Maksimović & Evtimov, 2023). Post-positivists acknowledge that the world exists independently of our understanding but recognise that our comprehension of reality is inherently imperfect due to the influence of unobservable factors (Guba & Lincoln, 1994). Post-positivism emphasises probable knowledge rather than certainty, valuing objectivity while acknowledging the subjective elements of research (Lincoln & Guba, 2002). This hybrid approach offers valuable insights for research requiring both generalisable and context-dependent knowledge but was deemed unsuitable for this study's focus on subjective experiences and contextual understanding.

This paradigm values objectivity and generalizability but emphasises that researchers can only approximate the truth (Journal & Henderson, 2011). Similarly, Post-positivism asserts that an external reality exists independently of human perception. It acknowledges the existence of an objective world but also accepts that our understanding of this world is imperfect and mediated through various factors (Phillips & Burbules, 2000). Post-positivist epistemology maintains that while researchers should strive for objectivity and generalizability, they must recognise the inherent limitations in their ability to grasp reality fully. Knowledge is seen as probable rather than certain, emphasising understanding and accounting for the effects of unobservable in research (Guba & Lincoln, 1994). Despite that, post-positivism views knowledge as probable emphasises objectivity and uses quantitative and qualitative methods.

Neo-empiricism refers to an 'interpretive' focused theoretical perspective that assumes the possibility of unbiased and objective collection of qualitative empirical data following an inductive logic (Kesseba et al., 2018). According to Alvesson and Deetz (1999) neo-empiricism emphasises empirical evidence's capability to ensure objective truth while rejecting the

positivist ideal of discovering laws through hypothetical deductive methods. This is mainly related to testing the consequences of hypotheses to determine if they are true or false. Neo-empiricists are described as management researchers who depend on empirical evidence for objective truth but do not adhere to the positivist approach (Johnson & Duberley, 2000). While neo-empiricism and positivism differ in their assumptions about the ontological status of human behaviour or action, Johnson and Johnson and Duberley (2000) argue that both perceptions share objective epistemological and realist ontological assumptions about the nature of the social world due to their high emphasis on objective truth through empirical evidence to gather objective data. However, these studies explore objective rather than subjective experiences, and therefore, they contradict this study.

Pragmatism is a research approach that emphasises solving real-world problems through subjective and objective methods. It provides a flexible framework for integrating quantitative and qualitative perspectives (Kelly & Cordeiro, 2020; Patton, 2005; Tashakkori & Teddlie, 1998). Pragmatism's pluralistic stance makes it suitable for studies prioritising practical outcomes; however, its broad applicability does not align directly with this study's focus on exploring subjective meanings within specific cultural and institutional contexts (Hothersall, 2019; Kaushik & Walsh, 2019). Knowledge arises from individual and shared social experiences, making it inherently social (Morgan, 2014). This paradigm allows for using qualitative, quantitative, or mixed methods, providing a versatile framework for social research (Borden, 2009; Patton, 2005). Pragmatism takes a pluralistic ontological stance, recognising that reality can be understood through both objective and subjective lenses (Kelly et al., 2020; systems & 2012, 2017). It does not commit to a single reality but acknowledges multiple perspectives and experiences as valid ways of understanding the world (Aikin & Talisse, 2016; Park et al., 2020).

Pragmatist epistemology is based on the principle that knowledge is constructed through experience and social interaction. It rejects the notion of knowledge as an absolute truth, viewing it as a tool for navigating and improving life. Knowledge is practical and context-dependent, emphasising its application in real-world situations (Morgan, 2014; Park et al., 2020). Meanwhile, pragmatism adopts a pluralistic view, recognising multiple ways of understanding reality that involve objective and subjective perspectives. This study believed in multiple social constructs and emphasised understanding participants' meanings and experiences.

This study uses qualitative methods to explore participants' subjective meaning and experiences and emphasises that knowledge is subjective and socially constructed. Given the above, it is acknowledged that various research paradigms exist. After careful consideration, this study adopts the interpretivist paradigm, which is based on understanding participants' meanings and experiences within their social context. Interpretivism aligns with a constructivist ontology, emphasising that knowledge is socially constructed and subjective (Bryman, 2016). Researchers within this paradigm seek to discover how individuals make sense of their social world through interactions, narratives, and lived experiences (Saunders et al., 2009). Given this study's focus on CSR practices in Northern Nigeria, the interpretivist approach allows for a renewed understanding of how socio-cultural and institutional dynamics shape these practices.

#### **4.3.1 Ontology**

Ontology represents a belief system about the nature of the social world (Blaikie, 2007; Saunders et al., 2015). Realist ontology posits that social phenomena exist independently of the observer, while relativism emphasises that reality is co-constructed through social interactions (Guba & Lincoln, 1994). It addresses essential questions about the existence of reality, such as whether an objective reality exists (Burrell & Morgan, 1979). Ontology helps researchers recognise established knowledge and decide how to present it (Crotty, 1998b; Scotland, 2012). Realist ontology posits that social phenomena exist as objective facts independent of the observer's influence (Bryman, 2016). Realistic ontology principles highlight that there is a single reality and a single answer to such a reality, the observer is external and detached from reality, and reality can be studied through reductionism (a complex phenomenon is simply the total of all components), the main concern is facts, not meaning, and reality should be defined and manipulated rather than understood and appreciated.

Conversely, relativism suggests that truth should not be validated based on the process used to ascertain it and that there are various truths. Nominalism argues that there is no such thing as reality, and all realities are created and influenced through human action, making reality subjective and relative, varying from one individual to another (Guba & Lincoln, 1994). Relativism indicates that social interaction forms the foundation for social phenomena, which are subject to change (Easterthrough-Smith et al., 2015). According to Bell et al., (2022), the principles guiding relativism include multiple realities and multiple understandings or interpretations. The observer is not external or isolated from reality. Reality can be researched

and studied through holism (a complex phenomenon is more than its parts and should be seen as a whole). Meaning is the main concern, and reality should be defined, understood, and appreciated. The actors construct social phenomena through interactions and a continuous state of change. By investigating both subjective and objective realities, the researcher can gain comprehensive insights into the subject matter. Therefore, this study's ontological position rests on social construction, i.e., relativism, emphasising the notion of reality as a co-construction among social actors (i.e., researcher and participants). This choice was made considering the complex nature of the studied phenomenon. This study adopts a relativist ontology, reflecting the view that CSR performance is socially constructed through interactions between organisations and their stakeholders. This perspective aligns with the study's focus on exploring how socio-cultural and institutional dynamics shape CSR practices in Northern Nigeria. It is a perspective grounded in subjectivity, social interaction, and textual phenomena. This research paradigm is based on the idea that CSR performance is institutionalised and socially constructed. An ontological consideration is significant, as it guides researchers to understand the nature of reality existing in the world before investigating how to comprehend and know that existing reality, i.e., epistemology.

### **4.3.2 Epistemology**

Epistemology deals with the relationship between the researcher and reality and the most effective methods for obtaining valid knowledge about the world (Tashakkori & Teddlie, 1998). In contrast to positivism, which prioritises objectivity and generalizable truths, interpretivism emphasises the subjective and context-dependent nature of knowledge (Bryman, 2016). This paradigm supports using qualitative methods to uncover diverse perspectives and understand complex social phenomena. It is concerned with constructing knowledge, emphasising "how we know what we know" or what are the most acceptable methods through which knowledge is obtained. (Crotty, 1998, p. 8). According to Guba and Lincoln (1994), in order to comprehend epistemological concerns, the researcher must address the question: "What is the nature of the relationship between the knower or would-be knower and what can be known?" We view social world issues from various perspectives, shaped through our upbringing, education, and personal and professional encounters. This perspective represents a broader set of beliefs about the most effective methods for investigating the nature of the world (Easterthrough-Smith et al., 2015). Crotty (1998) indicates that ontology works with epistemology to shape the theoretical approach and direct the overall research design.



There are two commonly used methods of epistemology: positivism and interpretivism (Burns, 2012; Goldkuhl, 2017). Positivism as a research paradigm aims to understand and predict the social world by identifying regularities and causal relationships among its constituent components (Burrell & Morgan, 1979). This permits objective analysis and understanding of knowledge as independent of people (Blaikie & Priest, 2017; Levin, 2008). This viewpoint is fundamental in the field of natural sciences and suggests a single objective reality in every research situation, irrespective of the researcher's personal viewpoint (Hudson & Ozanne, 1988). Furthermore, "Anti-Positivism" (also identified as interpretivism or interpretive sociology) opposed searching for laws and regulations. It argues that the point of view of individuals can describe the social world (Burrell & Morgan, 1979, p. 5).

Burrell and Morgan (1979) state that the social world is essentially relativistic for the anti-positivist. It can only be understood from the point of view of the individuals directly involved in the activities to be studied. Anti-positivists reject the viewpoint of the 'observer', which characterises positive epistemology, as a valid vantage point for understanding human activities. They maintain that one can only 'understand' through occupying the participant's frame of reference in action (Iivari & Venable, 2009). One must understand from the inside rather than the outside. From this point of view, however, social science is seen as a subjective rather than an objective organisation. Anti-positivists reject the notion that science can generate objective knowledge.

In light of this, the researcher's understanding of the nature of knowledge and the definition of acceptable knowledge influenced this study's approach because every research must suggest a specific epistemological direction. The perspectives of positivism and interpretivism confine epistemological orthodoxies (Al-Ababneh, 2020). However, Crotty (1998) explained epistemological perspectives as objectivism and constructivism, whereas Gray et al. (2009) views epistemological perspectives as positivism and interpretivism. Gray (2009) described positivism as the dominant philosophical position between the 1930s and 1960s. Bryman (2016) argues that social scientists must adopt a distinct approach to research from the advocates of natural science views to understand the meaning of a social context subjectively.

Some authors attached to this ideology believed that knowledge was socially constructed. Therefore, instead of testing assumptions, the researcher acted as an observer aiming to recognise or observe the diverse interpretations available and to understand how these influenced each other and the object of interest (Rodela et al., 2012). They argued that, in

practice, there was neither objective reality nor objective truth in the world. Research that is typically qualitative is usually based on an interpretivist philosophy. In this situation, researchers try to understand and reveal diverse explanations of people regarding an issue. This implies that the researcher's role in this context is to interpret the social actions of other people based on their self-values and prior knowledge in their field of study (Saunders, Lewis, 2007).

An interpretivist perspective, in contrast with positivism, is based on a constructivist or relativist ontology. Generally, it lies within the difference between the subject of examination in natural science and social sciences (Fellows & Liu, 2015). It has been argued that social science matters (people and organisations) are complicated and vitally diverse from those in natural sciences. Therefore, this opinion raises doubts about using natural science approaches to understand the social world. As mentioned above, Bryman (2016) asserts that social scientists need to employ a different research method from their natural science colleagues to understand a social context's subjective meaning. Some opinions involved in this position believe that knowledge is socially constructed, which is subjective, and empirical research is context-dependent. Therefore, knowledge and research are mainly concerned with meaning instead of causality.

Many interpretivist studies are generalised into qualitative research (Ritchie & Lewis, 2003; Saunders et al., 2009). This is where researchers carefully study a social phenomenon to raise their overall understanding of a social context. Researchers play a significant part in interpreting the social behaviours of others according to their values and previous knowledge (Al-Ababneh, 2020). Based on the preceding discourse, the choice of epistemological position influences the researcher's methodological choice. This study is based on the interpretivist paradigm, and the justification for this choice is presented in the next section.

#### **4.4 Philosophical Position of this Research Study: Interpretivist Position**

In interpretivism, reality is perceived as subjective, constantly evolving based on our interpretations (Collis & Hussey, 2014). This study stands out through adopting interpretive epistemology for two distinct reasons. First, it explores the understanding of subjective realities rather than objective truths (Smith, 2012). While often intuitive and aligned with the researcher's ontological and epistemological positions, the choice of research philosophy does not guarantee consistency (Holden & Lynch, 2004; Dybjer, Lindström, 2012). No philosophical position is inherently superior; the choice depends on the study's objectives and problems. Findings from a detailed analysis of positivism and interpretivism led this study to

base its research design and goals on interpretivism (Fellows & Liu, 2015; Grix, 2001; Holden & Lynch, 2004; Saunders et al., 2019). Ontologically, this study aligns with relativism (constructivism), promoting a deep understanding of the subject. The researcher is devoted to comprehending the various subjective realities that participants' beliefs create. This perspective allows for a genuine understanding of participants' views, opinions, and meanings (Cole, 2006; Fellows & Liu, 2015).

Furthermore, adopting a qualitative framework, this research views the world as constructed, interpreted, and experienced through interactions (Bogdan et al., 1998a; Guba & Lincoln, 1982; Maxwell, 2020; Merriam, 2009). The research aims to understand the CSR performance of an electricity distribution company in northern Nigeria. It is naturalistic and applies to practical scenarios of CSR implementation without manipulation. Personal contacts developed over seven years provided deeper insights, adding richness to the data. This inductive method focuses on discovery and process, with high validity and a reflective understanding of the research problem (Ulin et al., 2005).

The relativist paradigm is the primary ontological belief, viewing knowledge as subjective and researcher-dependent. Epistemologically, different stakeholders' perceptions were explored to understand the context of the research phenomena. The interpretivist researcher aims to understand and interpret motives, meanings, and subjective experiences within specific contexts (Hudson & Ozanne, 1988; Neuman, 2014). This approach helps comprehend the triggers for CSR implementation and performance in a monopolistic context.

Therefore, the study aligns with the epistemological position of interpretivism (as opposed to the positivist position). Theoretical suitability depends on comprehending CSR implementation through human subjects who have an impact on and are impacted through the company's CSR projects. Impression management, institutional work (Goffman, 1959; Schlenker & Weigold, 1992), and empirical interviews develop a qualitative conceptual understanding that serves as the dynamic theory for this research. Unlike positivists, interpretivism believes patterns in human behaviour emerge from evolving meaning systems through social interactions (Patton, 2002; Schwandt, 1998). They focus on first-hand experience, honest reporting, and real conversations (Bryman, 2016; Merriam, 2009; Yazan, 2015), positioning this study within the interpretivist philosophical stance.

## 4.5 Research Approaches

After establishing the philosophical positions underpinning this study, clarifying the approach used to acquire knowledge (Marshall & Rossman, 2016). Denzin and Lincoln (2011) emphasise that research strategies provide specific directions and procedures, outlining ways to answer the research objectives. Research approaches are typically categorised as either quantitative or qualitative, each with distinct characteristics and the potential to complement one another (Neuman, 2014). The choice of strategy depends on the study's objectives and the type and availability of information (Maxwell, 2020). This research adopts a qualitative strategy for the research approach, which will be discussed further in section 4.6 as the most suitable for this study.

## 4.6 Qualitative Research Approach and Methods

In the 1970s, qualitative inquiry emerged due to a reformist movement, but its precise meaning is ambiguous (Alasuutari, 2010). According to Denzin & Lincoln (2011) and Jr et al. (2010), qualitative research methods are those approaches that primarily involve the use of *“non-numerical data, such as rich descriptions expressed by people and analysed in words via interview transcripts”* (Tenenbaum et al., 2011, p. 349). Research designs that use words and ideas rather than numbers to learn about meaning, interpretation, and the creation of knowledge are called qualitative methods. This investigation focuses on inductive reasoning and its implications for the study's natural context (Bryman, 2016; Denzin & Lincoln, 2018; Robson & McCartan, 2016). According to Creswell (2009), qualitative methods seek to understand the meanings individuals or groups assign to social or human issues by starting with assumptions, worldviews, and possible theoretical foundations. As explained through Miles et al. (1994), a qualitative research approach is suitable when the study aims to develop new theoretical suggestions. However, the phenomena being studied are mainly undefined. This suggests that the methodology fits into the interpretivist epistemological research paradigm (Bryman, 2016; Denzin & Lincoln, 2011; Robson & McCartan, 2016), emphasising the use of words rather than measurements and quantification in the collection and subsequent data analysis. This allows studies to investigate issues contextually and produce justifications, explanations, and solutions.

According to Fellows & Liu (2015), qualitative research aims to understand an event's why, how, what, or where, and feasibly the probable meaning that participants in a particular setting may have assigned to the event per the study's aim and objectives. Similarly, Descombe (2007)

observed that qualitative research is more often used in smaller studies because the intensity of in-depth analysis of a phenomenon allows for a narrower focus. As a result, the researcher can become more immersed in the field and use their judgement to inductively generate theories that are in keeping with the observable patterns in the data. Accordingly, Descombe (2007) defined qualitative studies as the analysed data type, typically textual or graphical data obtained from a wide range of empirical materials, which ultimately describes routine and problematic moments and meanings in individuals' lives.

Documents, observations, personal experiences, images, reports, case studies, and text transcriptions of recorded interviews form the basis for in-depth descriptive analysis of the phenomenon under study and, after that, theory development. It is illustrated as an inquisition into rational meaning that is both logical and empirical (rooted in the realm of people's knowledge). On the other hand, the social world is seen as something that the people in it make rather than something they should look for objectivity and generalizability (Robson, 2011). The lack of objectivity and the inability to generalise the findings due to insufficient data remain the major criticisms of the approach. This study debunks this critique by using triangulation (gathering information from several sources) and collecting data from various viewpoints (i.e. interviews were conducted from different perspectives, CSR project documents, and newspaper articles).

<b>Table 4-1 Summarises the two primary schools of thought in research methodology: quantitative and qualitative.</b>		
<b>Items</b>	<b>Quantitative research</b>	<b>Qualitative research</b>
Objectives or purpose	Collect accurate data and study relationships between facts in accordance with theory.	Explore issues in depth and seek to gain insight and comprehend people's perspectives or understandings.
Principal orientation to the role of theory in research	The positioning of deductive is, therefore, related to theory and hypothesis testing.	The orientation of inductive is geared to theory generation in an explicit example.
Epistemological position	Natural science framework, specifically positivism.	Interpretivism.
Ontological position	Realist	Relativist
Research focus	Particular attention.	All-inclusive attention.
Scale of studies	Large-scale studies.	Small-scale studies.
Research designs	Predetermined research design, i.e. it is specified before the start of the investigation.	Emergent research design, i.e. it is flexible and develops throughout the investigation.
Common data collection methods	The collection of objective data is required. Existing databases, questionnaires, assessments, and closed-ended questions	The collecting of objective data is not required. Interviews, focus groups, observations, and

		documentation were conducted in a semi-structured format.
Data analysis	Based on statistical analysis, data is represented and summarised numerically.	Based on descriptive analysis, data is represented and summarised verbally.
Research outcomes	Conclusive results were used to suggest a final course of action.	The results are exploratory and/or investigative and contextually motivated.
Position of Researcher	Detachment of Researcher.	Involvement of Researcher.
Sample frame	The population is represented through the samples selected	Samples that offer the necessary data are selected purposefully, or single cases are studied.

**Adapted from Brannen (1992), Mahmud (2021), Neuman (2006), Descombe (2007), Robson & McCartan (2016), Fellows and Liu (2008) and Bryman (2012)**

In a quantitative study, the researcher is responsible for gathering and analysing the data without letting personal biases or preconceptions that influences their judgement (Descombe, 2007). Experiments, questionnaires, desk studies based on the data collected through others, and statistical methods are all common ways to conduct quantitative research (Alvesson & Deetz, 2011; Fellows & Liu, 2015). Furthermore, Orlikowski and Baroudi (1991) highlighted that this approach is categorised by two distinguishing features: quantifying the meaning of variables and conducting hypotheses testing. In contrast, Lincoln and Guba (1985) characterise qualitative inquiry as a naturalistic inquiry that emphasises data collection, focusing on how people understand and interpret their social condition. This allows for the exploration and evaluation of multiple interpretations. This is rooted in relativist ontology and interpretivist epistemology and thus employs inductive logic in data analysis. The use of various data collection and empirical analysis techniques, such as participant observation, interviewing, document analysis, ethnography study, phenomenology, hermeneutics, ground theory and case studies, is the main focus of qualitative research (Creswell, 2009; McLafferty Jr et al., 2010, Denzin and Lincoln, 2011, Robson, 2011, Bryman, 2012).

This study adopts a qualitative research method to get an insider's understanding of the social world. It also uses an inductive method and works closely with small samples (Bazeley, 2013). Qualitative research involves an inductive approach, which is suitable for studies seeking an in-depth understanding of subjects. It primarily focuses more on exploring the meanings bound in people's experiences rather than testing hypotheses (Bryman & Cramer, 2012). For many reasons, including the claim that qualitative methods can be used to better understand any phenomenon which little is known, the researcher decided to take a qualitative approach to this study (Corbin & Strauss, 2008). This research aimed to examine a largely unexplored area of CSR performance in the electricity distribution company in northern Nigeria. Several studies, for example, Bogdan et al. (1998), have described the key characteristics of a qualitative or naturalistic approach. Eisner (1991) highlights the ability to explore complex social phenomena in-depth. Lincoln and Guba (2002) emphasise trustworthiness and credibility and suggest triangulation to ensure reliability. On the other hand, Eisner, 1991; Patton (1990) highlights the flexibility, noting that qualitative approaches allow researchers to adapt as the research progresses and the authors see new directions. These scholars, among others, codify the core features of qualitative enquiry – its contextual focus, participant-centredness, and repeated data collection.



The source of data for qualitative research is a natural setting. The term "*empathic neutrality*", as defined by Patton (2002, p. 49), implies that the researcher attempts to observe, describe, and interpret settings as they are. In this type of research, the researcher serves as a human data collector. Qualitative researchers primarily use inductive data analysis. Descriptive qualitative research reports use expressive language and incorporate voice into the text (Eisner, 1991). Qualitative research is interpretive in nature, which means discovering the meanings of events for the people who experience them and the researchers' interpretations of those meanings. Qualitative research employs an emergent (rather than predetermined) design, focusing on emerging processes and their outcomes or products.

Based on the previous discussions, it is important to understand that conducting research entails more than just collecting data. It also entails following a coherent and systematic process that will answer the study's research questions (Maxwell, 2008). Furthermore, the complexities of what led to the introduction of CSR necessitate an approach that will aid in fully understanding the particulars of these causes without detaching them from the context in which they occur. Qualitative research supports an inquiry from within and appears to answer research questions by investigating social phenomena and participant behaviours within a specific contextual setting (Maxwell, 2008; Thomas et al., 2014). The social setting in this research context is an electricity distribution company in the Nigerian power/energy industry, and the participants are company employees as well as consumers or communities located within the company's franchise areas. As a result, a qualitative research method is deemed appropriate in this research study based on the critical characteristics acknowledged by Brannen (1992), Neuman (2014), Robson & McCartan (2016), Fellows & Liu (2015), Bryman (2016).

#### **4.6.1 Research Design**

This research design was meticulously crafted to address BiECom Nigeria, an indigenous electricity distribution company's unique operational challenges in implementing and communicating CSR activities within the Northern Nigerian context. The design centred on investigating these challenges through qualitative case study methods, ensuring alignment with the study's exploratory nature. Guided by Creswell (2007) framework, the research problem, the researcher's personal encounters with CSR dynamics in developing countries, and the intended academic and practical audience were considered. The emphasis was on structuring a research design that effectively links empirical data to the study's objectives and conclusions (Yin, 2003; Yin, 2014).

The research problem focused on addressing specific operational challenges faced by BiECom Nigeria, which necessitated implementing and communicating its CSR activities. The primary purpose of the research design is to structure and organise it so that its validity is strengthened as much as possible (Mouton & Marais, 1988). Logically, the research design links the data to be collected and the conclusions to be reached to the study's primary question (Yin, 2003).

Similarly, every type of empirical research study has an explicit or implicit design. In its most basic form, the design is the logical sequence that connects the empirical data to the initial research questions and, eventually, to the study's conclusions. A research design, in informal terms, is a logical plan for getting from here to there, where here is the initial set of questions to be answered, with some conclusions and answers to these questions. Necessary steps such as data collection and analysis can be found here and there (Yin, 2014). However, according to Hassan and Ghauri (2014), research design involves the researcher answering research questions in a study. A structural outline, for example, directs the general process of collecting and analysing data. There are various research designs, including experimental design, descriptive design, quantitative correlational design, and case studies.

The experimental design aims to plan a set of processes and procedures to investigate a relationship between variables that can be controlled and manipulated, test a hypothesis and measure a result (Mohajan & Mohajan, 2018), which does not align with this research. Descriptive design determines the characteristics of a particular population or phenomenon to identify patterns and establish an understanding without looking at why something happened (Bradshaw et al., 2017), which seemed not to align with this study. Furthermore, the correlational research design is a non-experimental type of quantitative design which investigates the relationships between two or more variables that the researcher does not control or manipulate (Leavy, 2017); this does not fit well with this study.

The research design was influenced by the literature review in CSR and contextual understanding of the Nigerian socio-economic landscape. This involvement ensured that the design was both theoretically robust and practically relevant. Through engaging with BiECom's management and stakeholders during the initial phases, the researcher identified key CSR implementation challenges and tailored the research objectives accordingly.

A case study research design was adopted. The central research aims and objectives of this study, for example, are to investigate the motivations behind the implementation of CSR by indigenous companies in developing countries and also to understand how local companies

implement CSR programmes. To achieve this aim, the following research objectives were outlined: 1) how BiECom Nigeria adopts the concept of CSR, 2) Exploring the key factors influencing CSR implementation in the company and how these initiatives shape stakeholder perception of the company's legitimacy and reputation, 3) Exploring the barriers to successful CSR implementation by BiECom Nigeria, 4) To explore how internal and external stakeholders of the case company understand and interpret the concept of CSR, and 5) To explore how BiECom Nigeria's CSR engagement is making a difference, along with the visible impacts of these initiatives. This design was particularly appropriate for exploring how BiECom Nigeria conceptualised CSR, identified influencing factors, and addressed barriers to implementation. It also allowed the researcher to interpret stakeholder perspectives within the broader socio-cultural, traditional, religious and regulatory context. Additionally, the philosophical underpinning of this research informs the use of this design, which will be explored in more detail in the next section.

#### **4.6.2 Case Study**

Case study research is defined by Creswell (2007) as a qualitative approach where the researcher explores a bounded system (a case) or multiple bounded systems (cases) over time through detailed and in-depth data collection involving multiple sources of information (e.g., observation, interviews, audio-visual material, and documents and reports) and reports a case description and case-based themes. Accordingly, case study methodologies may be utilised to investigate research issues or phenomena in actual scenarios or circumstances. However, many case studies concentrate on specific problems within a case (individual, group of individuals, or activity) that are chosen to provide insights. Case studies and interviews are employed to address the lack of previous literature results and the why and how questions (Silverman, 2001; Yin, 2009). The focal reason for selecting the case study method is that it focuses on a single or a small number of incidences, allowing the researcher to handle the delicacies and complexities of a challenging social situation (Denscombe, 2010). It makes it possible to deal with relationships and social processes in ways that a study approach denies.

In a case study, the examination will be more comprehensive and less focused on specific aspects. This strategy is ideally suited to the requirements of a small-scale research project like this one since it focuses on just one or a few study locations (Denscombe, 2010). A case study is a recognised and effective instrument to represent and investigate actual activities and projects of a business (Foster et al., 2000; Hammersley & Gomm, 2000). Published literature

indicates that a country's electricity industry is one of the leading frontrunners regarding CSR concerns (Pätäri et al., 2014). As a result, businesses in the power industry engage in a variety of CSR projects relating to education, awareness campaigns on energy consumption, sanitation, community development, and rural upliftment targeted at the franchise areas (three states) of the case company (Acharyya & Agarwala, 2020). The main reasons for selecting the case study method emanate from the following features:

Case study research focuses on a single or a limited number of instances of a specific phenomenon to give an in-depth understanding of the events, experiences, relationships, and processes occurring in that particular instance or group (Denscombe, 2010). Occasionally, researchers focus on two or more cases, but the prevailing sense is that they are more interested in individual occurrences than in a larger range (Denscombe, 2010). What distinguishes a case study approach is that the researcher is interested in identifying the distinctive characteristics of a case (Bell et al., 2022). Analysing a case study requires conducting an in-depth contextual investigation of a specific situation and problem. A case study is excellent for obtaining various suggestions as to why and how specific qualitative data are highly suitable for understanding particular occurrences, and it may support the production of theories that may be improved upon in future research (Sekaran & Bougie, 2010). Case study design proponents often choose qualitative approaches because they are seen as especially beneficial for producing in-depth evaluations of cases (Bryman & GBurgess, 1994).

Case studies may be utilised for theory testing and development (Yin, 2009). The justification for focusing on CSR in developing countries is that, assuming the theory is correct, it includes critical features that are particularly important in predicting results. If there is evidence supporting the idea, as there is in this study, even under such unusual settings, the theory gains credibility. For example, CSR in developing countries has lately received much attention, and there is still a gap in the literature between the attention given to industrialised or developed countries and that provided to developing countries (Al-Mamun & Seamer, 2022; Sharma, 2019; Windsor, 2016). This offers a potential opportunity for theory building through arguing for a more comprehensive understanding of CSR. The case study method would help this research since it would offer the opportunity to explain why specific outcomes might occur rather than just finding them. Also, cases are not randomly selected but based on known attributes. Unlike classic experiments or large-scale surveys, the instances selected for a case study are chosen based on their distinctive features.

There are different types of case studies, including multiple and single cases. Multiple case studies involve more than one unit case, allowing researchers to differentiate between individual cases to understand a wide phenomenon while representing a diversity of qualities and extremes to create depth (Levitt et al., 2018; Yin, 2014). Similarly, a single case study design of a single unit of analysis is used as an evaluation method to test a phenomenon's success rigorously.

The study employs a qualitative approach, using a single case study method (Yin, 2003), focusing on BiECom Nigeria. This choice aligns specifically with the aim of the research: to explore CSR practices in-depth within the unique context of a monopolistic electricity distribution company in Northern Nigeria. By employing a single-case, embedded design, this study captures the perceptions of diverse stakeholders, offering a comprehensive view of CSR implementation and its nuances (Yin, 2009). This design is particularly appropriate given the study's aim to examine CSR practices as a strategic tool in addressing local socio-economic and environmental challenges. The approach also enables the application of impression management and institutional work frameworks (Goffman, 1957; Lawrence and Suddaby, 2006), which are central to understanding CSR performance and effectiveness within an electricity distribution company. This alignment helps identify whether observed CSR behaviours reflect widespread trends or are unique to BiECom Nigeria. By focusing on a single case, the study ensures the depth and contextual relevance necessary to achieve its overarching research aim of understanding CSR's role in advancing organisational legitimacy and community development in resource-constrained environments.

To elaborate on this further, a case study is a method that focuses on understanding the dynamics that exist within single situations (Eisenhardt, 1989). The case study method offers unique benefits and advantages, for instance, where the restrictions between the concept being studied and the context are unclear and when questions of 'how' and 'why' are being enquired about contemporary sets of actions over which the researcher has little or no influence (Yin, 2014). There is also the advantage of integrating different sources of evidence, such as triangulation (Sridharan, 2021; Yin, 2014). However, it has been claimed that these sources (interviews, document analysis, and observations) must be intertwined to attain a coherent narrative (Sridharan, 2021). As highlighted by Yin (2014), three situations inform the selection of the case study method: when the study seeks to answer research questions such as "how" or "why"; when the purpose of the study is not to have total control over the phenomenon under investigation; and when the purpose of the study tries to focus on realistic and practical

situations within a context. Therefore, a qualitative single case study is based on narratives that provide process explanations of organisational phenomena (Vigneau et al., 2015). Narratives enable the retrieval of insightful information, allowing for a more in-depth analysis of contextual variables. As a result, the researcher believes that alternative data collection approaches, such as surveys, are unsuitable for this thesis (Yin, 2003).

#### **4.6.2.1 Overview of BiECom Nigeria**

As part of this study's exploration of CSR practices in the energy sector, BiECom Nigeria is used as the central case study. This choice is particularly significant due to the company's role as one of the key electricity distribution companies in Nigeria, operating in a monopolistic and resource-constrained environment. By focusing on BiECom, the study aims to provide an in-depth understanding of how indigenous companies navigate socio-economic challenges, engage with stakeholders, and implement CSR in a developing country context.

According to their internal documents, Big Electricity Distribution Company Nigeria (BiECom Nigeria) is one of 11 electricity distribution companies that were privatised under Nigeria's Electricity Power Sector Reform Program on 1st November 2013 (Garba Manjo, 2024). Operating within the Northwestern geopolitical zone, BiECom Nigeria covers three states with a combined area of 67,128 km<sup>2</sup>. The company is regulated by the Nigerian Electricity Regulatory Commission (NERC) (*Electric Power Sector Reform Act*, 1990; Okafor et al., 2021). It is jointly owned by the federal government of Nigeria, which retains a 40% stake, and private investors, who hold 60% ownership. BiECom Nigeria operates 14 regional offices, 14 transmission stations, and 43 injection substations, serving a growing customer base of 676,707 consumers as of 2019.

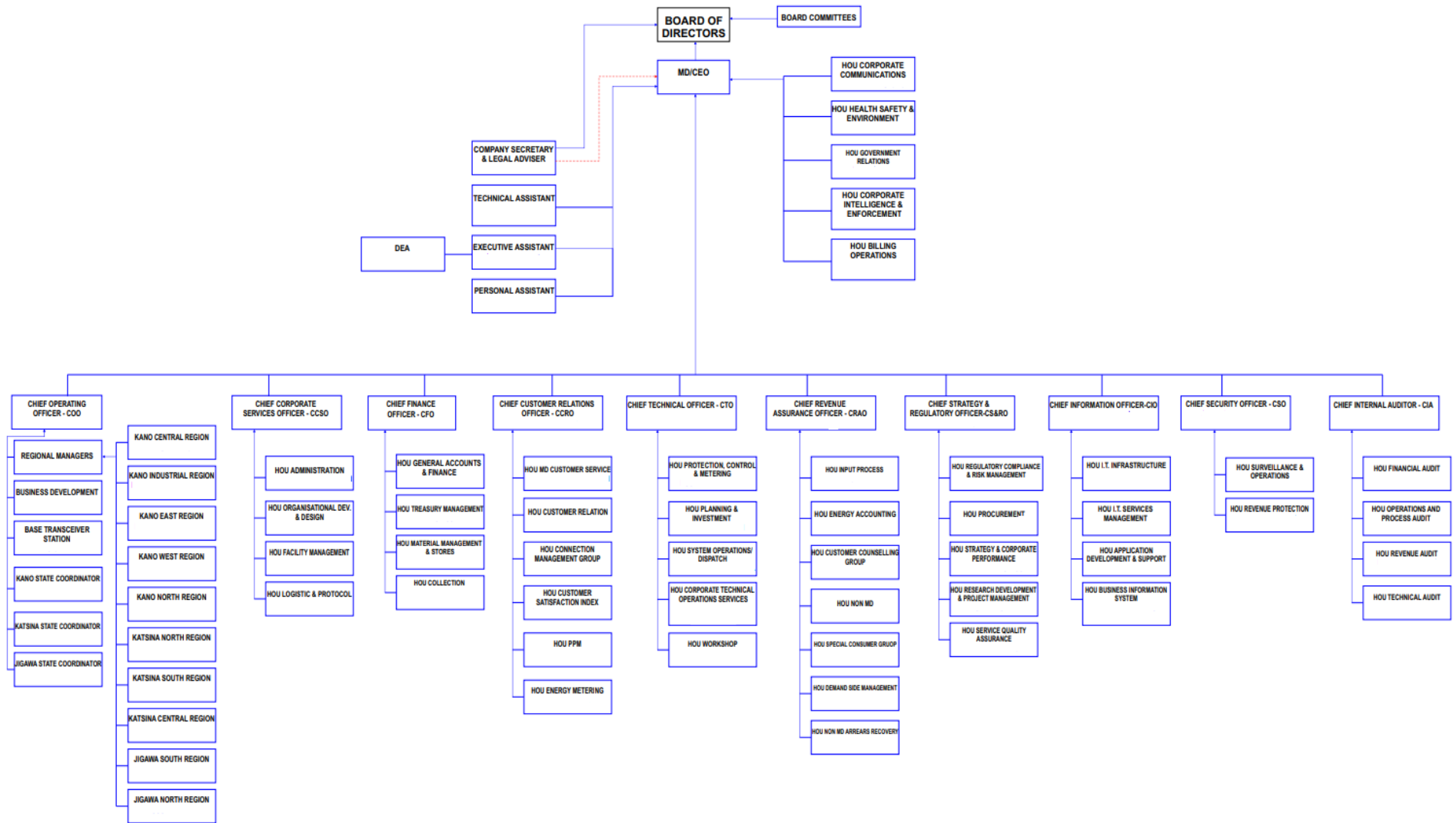
Before privatisation, Nigeria's electricity sector operated as a state-controlled, vertically integrated monopoly. The reform process commenced with the Electric Power Sector Reform Act (EPSRA) of 2005 (Aigbovo & Ogboka, 2016), leading to the unbundling of the Nigerian Power Holding Company (PHCN) into 18 successor companies (Adoghe et al., 2009). These included six generation companies (GenCos), one transmission company (TCN), and 11 distribution companies (DisCos) (Garba Manjo, 2024). The reforms also established regulatory entities, such as the Nigerian Electricity Regulatory Commission (NERC) and the Nigeria Electricity Liability Management Company (NELMCO), in 2007. BiECom Nigeria emerged as one of PHCN's successor companies, tasked with distributing electricity across Nigeria's

Northwest region, which includes one of the country's largest commercial hubs. BiECom Nigeria sources bulk electricity from 12 132/33kV transmission substations and maintains an extensive distribution network consisting of 6,349.37 km of 33kV feeders and 2,114.2 km of 11kV feeders. As of 2019, the company employed over 2,957 staff members and continues to expand its workforce to optimise operations and enhance service delivery.

Furthermore, BiECom Nigeria's vision, based on its internal publications, is *“to become an electric power provider of global standards, delivering services sustainably”*. Additionally, the company's mission focuses on the following:

- *Delivering secure and reliable sustainable energy and integrated services.*
- *Establishing itself as the leading indigenous power supplier.*
- *Providing quality electricity to Nigerians and Africans.*
- *Delivering exceptional customer service that surpasses expectations.*
- *Offering value-added services that foster customer intimacy.*

The company's organisational structure is highly complex, with 10 departments, 46 operational units and 10 regional offices spread across three states of the Northwestern part of Nigeria, as shown in Figure 4.1 below.



**Figure 4.1:** Hierarchical Structure of BiECom Nigeria



### **4.6.3 Data Collection Methods**

Both primary and secondary data were collected to obtain the necessary information for this research. Primary data were gathered directly from the source through semi-structured interviews, while secondary data were derived from previously published sources such as official documents, newspapers, and other publications (Sekaran, 2003). This combination of data sources aimed to create a robust and reliable foundation for the study. To capture a comprehensive understanding of BiECom Nigeria's CSR practices, I adopted a mixed-method approach that included semi-structured interviews and secondary data analysis. These methods were selected to triangulate findings and enhance the study's validity and reliability. My role as the researcher involved designing the interview protocol, selecting participants through purposive sampling, and ensuring that the questions addressed the study's objectives while remaining open to emergent themes.

The semi-structured interviews were particularly crucial for collecting primary data due to the lack of accessible information within the electricity distribution company operating in northern Nigeria. The use of semi-structured interviews was chosen for its flexibility, allowing for exploring predetermined themes while enabling participants to introduce new ideas (Evans & Lewis, 2017). The researcher's direct involvement in conducting these interviews enabled me to probe deeply into participants' experiences and perceptions, ensuring that the nuances of localised CSR practices were captured. This approach aligns with the research's exploratory nature, capturing stakeholders' refined perspectives. Additionally, the purposive sampling method included only participants with relevant insights into CSR practices (Campbell et al., 2020). Secondary data provided additional context and validation for the primary data, enhancing the overall reliability and depth of the research (Long-Sutehall et al., 2011). The researcher also analysed secondary data sources, including company reports and media publications, to provide additional context and validate primary data insights. This dual approach ensured a holistic understanding of CSR practices within the specific context of BiECom Nigeria. The researcher's active engagement in selecting and interpreting these documents was crucial for aligning the analysis with the study's focus on localised CSR practices.

A semi-structured interview was used to collect qualitative data in this study. A total of 45 participants were interviewed. To begin, sixteen (21) interviews with key participants were conducted, and different categories of internal participants (senior, middle, and lower

management teams) from different departments and units were selected to inform the objectives and theoretical frameworks employed. Second, four (4) interviews, considered internal participants, were conducted with key participants who exited the company to validate the concept under investigation. Finally, twenty (20) interviews were conducted with external stakeholders of the company. Figure 4-2 summarises the participants across the province of this research.

**Table 4.2: Respondents Demography**

S/N	Designation	Department	Categorisation of Respondents	Respondent Codes	Stakeholder Type
1	CCSO-Company Sec	Corporate Services	5-Top Management	TLR1	Internal Respondents
2	Chief internal audit	Internal Audit Department		TLRR2	
3	Chief Revenue Assurance Officer (CRAO)	Revenue Assurance		TLRR3	
4	Principal Manager, Executive Assistance to the (EA)	Managing Director's Office		TLRR4	
5	Head, Corporate Intelligence (CIU)	Corporate Intelligence & Enforcement Unit		TLRR5	
S/N	Designation	Department	Categorisation of Respondents	Respondent Codes	Stakeholder Type
6	Regional Manager (RM) - HoU High Consumer Group (HCG)	High Consumer Group (HCG)/Customer Relations	12-Middle Manager	SLR6	Internal Respondents
7	Senior Manager (SM)	Corporate Communications		SLR7	
8	Regional Customer Relations Officer (RCRO)	Customer Relations		MLR8	
9	Regional Customer Relations Officer (RCRO)	Customer Relations		MLR9	
10	Regional Customer Relations Officer (RCRO)	Customer Relations		MLR10	
11	Regional Customer Relations Officer (RCRO)	Customer Relations		MLR11	
12	Regional Corporate Services Officer (RCRO)	Corporate Services		MLR12	
13	HoU (SCG)	Special Consumer Group		SLR13	
14	Regional Customer Relations Officer (RCRO)	Customer Relations		MLR14	
15	Regional Manager (RM & Former HSE)	Customer Relations/Former Health, Safety & Environment Unit		MLR15	
16	Head of Unit (OD&D)	Organisational Development & Design		SLR16	
17	Head of Unit (HoU RD & PMO)	Research and Development		SLR17	
18	Health, Safety & Environment Officer (HSEO)	MD's office	4-Lower Management	LLR18	
19	Operation Officer (BOO)	Billing Operation/Former Corporate Communications Officer		LLR19	
20	Supervisor Customer Service Point (CSP SUP)	Customer Relations		LLR20	

S/N	Designation	Department	Categorisation of Respondents	Respondent Codes	Stakeholder Type
22	Former Head of Unit (RC&RM)/Ex-Employees	Regulatory Compliance & Risk Management	4-Past Employee	SLR22	Internal Respondents
23	Former Regional Manager (RM)	Customer Relations		SLR23	
24	Former Chief Driving Officer (CDO)	MD's office		TLR24	
25	Former Public Relations Officer (PRO)	Corporate Communications		MLR25	
S/N	Designation	Department	Categorisation of Respondents	Respondent Codes	Stakeholder Type
26	Village Head	Village Head	20-Host Community	HCR26	External Respondents
27	District Head	District Head		HCR27	
28	Village Chief	Village Head		HCR28	
29	Village Head	Community Moulder		HCR29	
30	Religious Leader	Religious Leader		HCR30	
31	Community Leader	Community Leader		HCR31	
32	Community Leader	Community Leader		HCR32	
33	Community Leader	Community Moulder		HCR33	
34	Political Leader	Former Local Government Chairman		HCR34	
35	Youth Leader	Community		HCR35	
36	Village Head	Community		HCR36	
37	Teacher WLC	Facilitator Women Literacy Centre (WLC)		HCR37	
38	Teacher WLC	Facilitator Women Literacy Centre (WLC)		HCR38	
39	Student WLC	House Wife		HCR39	
40	Student WLC	House Wife		HCR40	
41	Student WLC	House Wife		HCR41	
42	Student WLC	House Wife		HCR42	
43	Student WLC	House Wife		HCR43	
44	Student WLC	House Wife		HCR44	
45	HoD Electrical	Federal Polytechnic		HCR45	

#### **4.6.4 Interviews**

Interview designs vary among authors. Yin (2014) classified them into structured focus groups and in-depth interviews, while Bryman (2006) discuss different forms of interviews, including semi-structured and structured. Structured interviews tend more towards quantitative and positivist approaches, which do not align with the qualitative nature of this study. Qualitative interviews, including semi-structured and unstructured formats, are more appropriate for exploring CSR performance in a monopolistic environment through in-depth field interviews (Yin, 2009). These interviews provide explanations and insights into participants' perspectives and actions.

Semi-structured interviews, which follow a guided path but allow for flexibility, were deemed suitable for this research. This approach enhances the study's validity and reliability by encouraging consistency in interviewing respondents and recording their responses. It was emphasised through Creswell (2013) that exploratory interviews are ideal for understanding the meanings individuals attach to their social experiences, which aligns with this study's aim. Interviews provide critical insights into CSR activities, offering explanations and participant perspectives on significant events.

Several authors argue that interviews are discussions in which the interviewer pursues a line of inquiry, conducted in various methods such as face-to-face, telephone, Skype, and email correspondence (Sanders et al., 2016; Creswell, 2009; Bryman, 2016). According to Yin (2014), these interviews serve two primary purposes: to fulfil the inquiry's demands and concurrently project favourable questions. Semi-structured interviews follow a precise path of inquiry with a list of specified questions, allowing for undrafted follow-up questions as needed. This method is appropriate for investigating CSR performance in a monopolistic environment, requiring in-depth exploration through field interviews (Yin, 2009).

This study used semi-structured interviews to learn about CSR performance in a monopolistic environment, enhancing the study's validity and reliability. This method encourages consistency in interviewing respondents and recording their responses. Exploratory interviews are more appropriate when research attempts to learn the meaning individuals attach to their social experiences rather than the meaning derived from literature alone (Creswell, 2013). This approach identifies effective ways to learn about a phenomenon in a particular situation. Interviews are a significant source of case study evidence, providing explanations for major events and insights reflecting participants' perspectives (Yin, 2018). Well-informed interviews

offer critical insights into human concerns or actions in case studies, identifying relevant sources of evidence (Leavy, 2017).

#### **4.6.5 Sampling Techniques**

The rationale behind sample selection needs support from ontological, epistemological, and axiological perspectives aligned with the study's primary aims (Campbell et al., 2020a). Sampling techniques are divided into "probability and non-probability" sampling (Berndt, 2020). Probability sampling is used when everyone in the population has an equal chance of being selected, employing random selection and generalisable results (Sekaran & Bougie, 2016). In contrast, non-probability sampling assumes the sample cannot be randomly selected, making it less expensive and not generalisable (Campbell et al., 2020b; Naderifar et al., 2017). The primary forms of non-probability sampling are accidental (or convenience sampling), quota, and purposive.

According to Merriam (2009), the most common type of purposeful sampling is a snowball, chain, or network sampling, which identifies cases of interest by sampling people with similar characteristics who then recommend others with similar traits (Creswell and Poth, 2016). This technique involves selecting a few key participants who fit specific criteria and asking them to recommend other potential respondents during the interview, expanding the sample until saturation is achieved (Glaser & Strauss, 1967; Leavy & Patricia, 2017; Robinson, 2014). The company's complex organisational structure necessitated this approach to identifying key CSR players, involving multiple departments and regional offices within its franchise areas, covering three northern Nigeria states.

Given the above, the purpose of this study is not a large sample but rather a small sample size, and snowball sampling addresses these challenges, making it suitable for this research. Snowball sampling was employed to achieve data saturation (Glaser & Strauss, 1967), where no new themes or insights emerged from the interviews (Hennink et al., 2017; Lowe et al., 2018). This approach, combined with purposive sampling, ensured the inclusion of participants most knowledgeable about CSR at BiECom Nigeria, enhancing the depth and credibility of the data collected. The purposive sampling framework ensures the selection of respondents who can provide practical and valuable information, aligning with the research purpose and increasing the depth of understanding (Palinkas et al., 2014).

#### **4.6.6 Data Analysis**

Qualitative research presents unique challenges, particularly in analysing non-standardised, subjective data types (Creswell and Poth, 2016). In analysing the data, I employed a reflexive thematic approach, ensuring that the analysis process was iterative and deeply informed by my theoretical and contextual understanding of CSR. My expertise allowed me to draw connections between the data and the theoretical frameworks, ensuring that the analysis was both grounded in empirical evidence and theoretically rigorous. The analysis process was guided by the underlying theories of the Institutional work and Impression management frameworks, including the existing literature on CSR and insights from the interviews about CSR. The implication is that thematic analysis is used in a reversed approach by having some key themes come from the underlying theories and the existing literature but was open to new additions from the interviews to develop the theories. This thematic and saliency-driven approach allowed me to identify patterns in stakeholder perceptions while linking these patterns to theoretical concepts. By iteratively engaging with the data, the researcher also ensured that the findings accurately reflected the complexities of BiECom Nigeria's CSR practices within its socio-cultural, traditional, and religious context.

The researcher carried out the analytical process aided by computers and software (Patton, 2015). Before analysing the research, methodologies used in this study, including interviews and documentary analysis, the researcher followed several steps to prepare the material for analysis, such as collecting and categorising data due to their non-standardised nature (Smith, 2012; Brett, 2016). Data analysis involves making sense of text and image data (Creswell and Poth, 2016; Miles et al., 1994). The researcher followed the six interconnected steps recommended by Creswell and Poth (2016). For instance, the researchers organise the data, do preliminary read-throughs, code, organise themes, represent the data, and interpret it. These steps form a spiral of activities involving data analysis and presentation (Creswell & Poth, 2016).

#### **4.6.7 Thematic and Saliency Analysis**

Thematic and saliency analysis is a well-established qualitative method for identifying, analysing, and reporting patterns (themes) within data. The researcher actively engaged in the thematic and saliency analysis process, ensuring that the themes identified reflected the data and were relevant to the study's theoretical underpinnings. This involved dipping myself in the data, coding transcripts systematically, and iteratively refining themes to capture the

complexities of BiECom Nigeria's CSR practices. According to Boyatzis (1998), it is particularly beneficial when analysing qualitative data as it allows for systematic organisation and interpretation of the data, often presented in narrative forms. The flexibility of thematic analysis makes it adaptable across various qualitative methodologies. This study employed thematic analysis to uncover patterns in stakeholder perceptions of CSR within BiECom Nigeria.

The approach followed in this study draws from the reflexive thematic analysis approach developed by Braun & Clarke (2006, 2019, 2021). Reflexive thematic analysis views the process as inherently subjective, emphasising the researcher's active role in constructing themes. This approach was particularly suitable given the researchers' interpretive framework and focus on uncovering both expected and emergent or discovered themes within the CSR practices at BiECom Nigeria. Rather than themes emerging naturally from the data, they are generated through a reflexive, iterative process in which the researcher actively engages with the data. This approach was chosen due to its flexibility and alignment with the interpretive framework of the research. Following Braun and Clarke's (2006) guidelines, this thematic analysis was conducted through the following six steps:

**Step 1: Data Familiarisation:** The first step involved deep immersion in the data by repeatedly reading the interview transcripts to gain a comprehensive understanding of the content. As Creswell and Poth (2016) highlight, data familiarisation is essential for setting the stage for thematic analysis and allowing preliminary patterns and themes to emerge. During this phase, the researcher made preliminary notes and identified potential themes, ensuring that they were grounded in the data and contextualised within the CSR framework of the Nigerian energy sector.

**Step 2: Coding:** The second step involves systematically coding the data. According to Braun & Clarke (2023), coding is the process of categorising data into meaningful units that are relevant to the research objectives. A combination of inductive and deductive coding was employed in this study to capture both expected and emergent themes. This approach is supported by Fereday et al. (2006), advocating the use of hybrid coding by combining both top-down (deductive) and bottom-up (inductive) approaches, which allow for a comprehensive understanding of the data. Miles et al. (1994) further emphasise that deductive and inductive coding ensures that analysis remains grounded in theory while being open to new patterns and themes emerging from the data. Deductive coding allows for the application of predefined



themes derived from the existing literature on CSR and the theoretical framework of Institutional Work and Impression Management (Crabtree & Miller, 1999). Inductive coding, on the other hand, helps to discover new themes that are directly linked to the data without prior assumptions, allowing for a more open-ended exploration of CSR practices (Charmaz, 2007; Corbin & Strauss, 2008).

Bazeley, (2013) and Sotiriadou et al. (2014), using NVivo software for data management, the researcher systematically reviews transcripts and identifies recurring patterns across interviews and secondary data which was coded into first-order codes, such as *“Complete lack of CSR practices by the previous company,” “Accumulation of debt,”* and *“Aligning culture and religious values,”* which reflected the micro-level examination of BiECom Nigeria’s CSR practices. For example, early codes like *“Community engagement advocacy for a change in brand”* and *“CSR as a branding tool”* highlighted the emergent institutionalisation of CSR post-privatisation. Braun & Clarke (2023) recommendations guided this iterative coding process to ensure that the analysis captured the evolving organisational dynamics at BiECom Nigeria.

Step 3: Searching for Themes, once the coding was completed, the third step involved grouping first-order codes into broader, second-order themes. This process allowed the analysis to move beyond surface-level observations and uncover conceptual insights about BiECom's CSR practices. For instance, the theme **“Conceptualising and Interpreting CSR”** emerged from codes that reflected how CSR was being reimagined in response to privatisation. Similarly, **“Embedding a New Brand and Reputation”** developed from codes such as *“CSR as a branding tool,”* illustrating how CSR was leveraged to rebuild BiECom’s institutional legitimacy post-privatisation. This approach aligns with Braun and Clarke’s (2022) recommendation to progress from descriptive codes to broader interpretive themes, revealing the deeper meanings embedded in the data. The grouping of codes into themes helped highlight both expected outcomes (e.g., CSR as reputation management) and emergent patterns (e.g., *CSR aligned with cultural and religious values*).

Step 4: Reviewing Themes: the fourth step involved reviewing and refining the themes to ensure coherence and consistency with the data. According to Braun and Clarke (2023), this step is recursive and requires the researcher to revisit the data and the themes multiple times. During this stage, themes were reviewed against the coded data to ensure they accurately represented the core messages of the interviews. For example, the theme **“Identifying the Purpose of CSR”** helped distinguish between CSR as a short-term, targeted reputational

strategy and as a tool for long-term value creation. This review process allowed for the refinement of themes, ensuring that they aligned with both the research objectives and the theoretical framework underpinning this study.

**Step 5: Defining and Naming Themes:** Once the themes were finalised, the next step was to define and name them. Braun et al. (2022) and Braun & Clarke (2006b) suggest that theme titles should encapsulate the essence of the data in a concise manner. In this study, themes were named to reflect both their relevance to BiECom's CSR practices and their alignment with the theoretical insights from the Institutional work framework and Impression management framework (IMT). For example, the theme **"Implementing Philanthropic CSR Practices"** was named to reflect BiECom's focus on short-term charitable actions, while **"Neglecting the CSR Requirements"** encapsulated the challenges the company faced in embedding CSR within its core strategy. These themes provided a coherent narrative around how CSR functioned within BiECom's institutional and community context.

**Step 6:** The final step involved producing the report and the findings and linking them to the theoretical framework. The identified themes were connected to theoretical insights from the Institutional work framework and Impression management framework to comprehensively understand how BiECom Nigeria's CSR was shaped by institutional expectations, stakeholder relationships, and reputational goals. For instance, the theme **"Discontinuing the Key Programme"** drew on Impression management framework to explain how the early termination of CSR initiatives eroded stakeholder trust, illustrating the risks of failing to maintain a consistent organisational image (Braun & Clarke, 2023). This step highlighted the strategic use of CSR as a tool for both reputation management and institutional legitimacy. Similarly, it involves representing and interpreting the data about established theories, revealing whether the data supports or contradicts previous ideas (Saunders & Lewis, 2015; Creswell, 2014).

#### **4.7 Ethical Issues**

Ethical considerations are crucial in social research, requiring researchers to demonstrate responsibility and resolve moral dilemmas (King et al., 2018). This study addressed ethical concerns such as obtaining consent, ensuring voluntary participation, protecting privacy, maintaining confidentiality and anonymity, and avoiding harm or discomfort to participants (Saunders et al., 2009). Preliminary ethical approval was obtained from the University ethics committee. Participants were informed about the study's purpose and rights, and informed

consent was obtained. The interview data was treated confidentially, and participants' identities were anonymised. Consent forms were signed, and any identifiable information was altered to ensure confidentiality. Before each interview, a verbal discussion explained the process and guaranteed confidentiality. Participants signed a consent form, see Appendix A, indicating their consent or objection to voice recording during the semi-structured interviews. Given the sensitivity of some CSR-related discussions, participants were informed about their right to pause or withhold certain information during interviews. This practice was essential when discussing sensitive topics like the company's CSR performance, helping maintain the data's integrity while ensuring participant's comfort (Cachia & Millward, 2011; Gugiu & Rodríguez-Campos, 2007). Similarly, trustworthiness and credibility were paramount in this research. Respondents were informed of their right to withdraw at any point, and all 45 provided both written and verbal consent. Any questions that caused discomfort were immediately ceased. All participants consented to be interviewed and voice recorded.

On four occasions, interview participants requested that the voice recording be paused briefly to clarify sensitive topics. Recording resumed immediately after the information was relayed. Participants' identities were anonymised, identifying them from TLR1 upward for data collection and altering the semi-structured interview locations to regional areas, communities, and villages. Names, positions, and other identifying signs were changed to ensure confidentiality and anonymity. Ethical procedures ensured that it relates to identifiable information (like voice recordings) gathered and transcribed, which was not retained for at least ten years after the publication to protect participants' confidentiality and anonymity.

#### **4.8 Reliability**

Reliability concerns the consistency of research findings. This study ensured reliability by obtaining thorough field notes, using high-quality recording devices, and accurately transcribing digital documents (Creswell & Poth, 2016). Measures were taken to minimise interviewer and interviewee biases through pre-checking interview questions and excluding sensitive topics. The research processes were detailed to facilitate replication and achieve comparable outcomes.

A qualitative semi-structured interview might be affected by biases. Interviewer bias arises when researchers integrate their opinions into questions, while interviewee bias is influenced by participants' perceptions of the interviewers. Participants may withhold information or refuse to discuss sensitive topics, leaving an incomplete picture (Saunders et al., 2009;

Creswell, 2014). To minimise interviewer bias, interview questions were reviewed by supervisors before the interview. Interviewee bias was minimised by excluding sensitive topics and ensuring participants could review and confirm the transcript's accuracy. The researcher also asked additional/clarifying/probing questions if something was unclear. Thus, reliability is required to make statements about validity. The reliability of research refers to how the same instrument is used to produce the same results if employed in another context.

#### **4.8.1 Validity**

Validity refers to the accuracy of the research findings. This study employed multiple data sources and triangulation to enhance validity (Yin, 2011). This study employed multiple strategies to enhance validity, including triangulation of data sources, member checking, and peer debriefing. Triangulation involved using interviews, company reports, and media stories to ensure a comprehensive analysis, reducing misrepresentation (Patton, 2015). Participants reviewed the generated case analysis to confirm the accuracy of the findings, providing an additional layer of validity (Motulsky, 2021; Shufutinsky, 2020). Peer debriefing was conducted to provide an external check on the analysis process, ensuring that interpretations remained grounded in the data and free from researcher bias (McMahon & Winch, 2018).

In this study, validity was not an abstract concept but an operational goal embedded in the research design. While triangulating data and using member validation, the study ensured that findings genuinely reflected the CSR practices at BiECom Nigeria. Yin (2011) notes that subjective judgments in qualitative data collection can challenge the credibility of case studies; therefore, this research adopted strategies to mitigate these risks. For instance, internal validity was enhanced by rigorously considering alternative explanations and aligning findings with multiple data sources. Supervisors and reviewers provided continuous feedback, ensuring that the study maintained a high standard of methodological rigor. The validity of research was further supported by the integration of theoretical insights from institutional work and impression management frameworks. These frameworks guided the interpretation of data, ensuring coherence between empirical findings and theoretical frameworks (Creswell & Poth, 2016; Creswell, 2014).

#### **4.8.2 Transferability and Contribution to Theory**

Qualitative research prioritises transferability and depth over generalisability (Creswell, 2009). The findings of this study, although particular to an electricity distribution company in northern

Nigeria, provide context-specific insights that substantially enhance both theoretical and practical comprehension of CSR in developing settings. This research examines a single case to elucidate context-specific dynamics and provide new insights that can enhance CSR practices in analogous socio-economic and institutional environments. Stake (2010) defines transferability as the researcher's ability to apply interpretations and assertions to analogous contexts by means of meticulously constructed patterns, themes, and concepts.

The strength of qualitative research lies in its ability to generate contextually grounded insights (Creswell, 2014). This study reveals transferability through a comprehensive analysis of BiECom Nigeria's CSR strategies and the various cultural, traditional, religious, regulatory, and institutional factors influencing these practices.

Although the findings lack statistical generalisability to other regions or sectors, they enhance theoretical comprehension of CSR, especially in developing nations. These findings align with the theoretical propositions of institutional work and impression management frameworks, showing how CSR serves as both a strategic tool for reputation management and a mechanism for institutional adaptation or legitimacy. This study enhances CSR theory by illustrating how localised CSR practices address governance gaps and highlighting the interplay between global CSR standards and local socio-cultural imperatives. The findings emphasise the necessity of aligning CSR practices with both international norms and local realities, a critical consideration for indigenous companies in socio-economically diverse environments like Nigeria.

Future research could build on these findings by employing quantitative methods to examine the broader applicability of the theoretical insights. Comparative studies may investigate disparities in CSR practices between Indigenous and multinational corporations, while additional analysis could evaluate the influence of culturally tailored CSR strategies on stakeholder trust and organisational legitimacy. These methodologies would yield profound insights into how CSR practices reconcile local and global expectations, enhancing both theoretical and practical frameworks. This study emphasises the significance of theoretical transferability in qualitative research, prioritising depth and context rather than statistical generalisability. This research provides comprehensive, context-specific insights that enhance the current CSR literature and lays the groundwork for future investigations into how organisations manage the interaction between global standards and local socio-cultural contexts in developing nations.

## 4.9 Limitations

The study focused on a single electricity distribution company in northern Nigeria (BiECom Nigeria), which limits the ability to generalise findings to other companies or regions (Yin, 2014). While the sample size was sufficient for in-depth qualitative analysis, it may not represent the broader population of stakeholders involved in corporate CSR within the electricity distribution sector (Creswell, 2009). Furthermore, the primary use of qualitative methods, such as semi-structured interviews and document analysis, provide rich, detailed data, but they also have limitations. While these methods provide rich, detailed data, they also have limitations. Qualitative data is inherently subjective and can be influenced through the researcher's perspectives and interpretation (Denzin & Lincoln, 2018).

Additionally, relying on self-reported interview data may introduce biases, such as social desirability bias, where respondents may provide answers they believe are expected or favourable (Bryman, 2016). Snowball sampling, while effectively identifying key participants, may have led to a homogeneous group of respondents with similar or identical views and experiences (Merriam, 2009). This method relies on the network of initial participants to recommend others, which can result in a sample that is not fully representative of the diverse stakeholder group within BiECom Nigeria and the external environment (Patton, 1990). Furthermore, access to data and participants posed a challenge, particularly given the potential sensitivity around CSR activities and BiECom Nigeria's policy (King et al., 2018). Similarly, some potential participants may have declined to participate or provided limited information due to concerns about confidentiality or repercussions. Additionally, the dynamic nature of CSR initiatives means that data collected at one point may not fully capture ongoing changes and developments within the company (Yin, 2014).

The context nature of this study means that the findings are closely tied to the specific setting of BiECom Nigeria and the socio-cultural environment of northern Nigeria. Therefore, factors such as local culture and religious influences on CSR practices may not be applicable in different contexts or geographical regions (Saunders et al., 2009). Furthermore, while thematic analysis provides a robust framework for analysing written documents and identifying patterns and themes within qualitative data (McBride et al., 2023), it is subjective to the researcher's interpretations and coding decisions (Creswell & Poth, 2016). There is a risk of overlooking or misinterpreting data, especially when dealing with complex and refined topics such as CSR performance and stakeholder perception (Braun & Clarke, 2006). The study adhered to ethical

guidelines, ensuring participant confidentiality and informed consent. However, ethical constraints may have limited the depth of some interviews, particularly when discussing sensitive issues related to BiECom Nigeria policies or personal experiences with CSR initiatives (Lewis & Thornhill, 2009).

Considering the above challenges, these limitations are overshadowed by the advantages of an in-depth qualitative approach, which was required to address the research questions. Therefore, employing either quantitative research or mixed methods would be risky as it could oversimplify this highly complex and context-dependent topic. Consequently, it was unsuitable and not in alignment with this study. Therefore, the opportunity was exploited to develop a qualitative approach utilising in-depth exploration and a contextual understanding of the complex phenomenon of CSR. This study proposes that adopting this genuinely qualitative approach in research can lead to a new perspective (Cornelissen, 2017). Cornelissen (2017) elaborated that there is increasing pressure on the distinctive quality of qualitative research in presenting a comprehensive and in-depth explanation of management and organisational phenomena. Abbott (2004) suggests that instead of advocating for or relying on a single method of theoretical analysis, researchers should acknowledge the strengths and limitations of various approaches. He recommends combining different research styles to achieve a more comprehensive understanding of the phenomena under study. Various approaches can be used to explain phenomena. If the selected approaches align with the narratives and enable the researcher to address their inquiries comprehensively with methodological precision, it will promote a more intricate understanding and valuable insights. This is especially true when these exploratory methods are viewed as complementary rather than competing.

#### **4.10 Conclusion**

This chapter detailed the comprehensive research methodology employed to investigate CSR practices within BiECom Nigeria. The research methodology was anchored in a qualitative, interpretive approach to capture diverse stakeholders' multifaceted perspectives and experiences in CSR practices. The chapter began by establishing the research's philosophical foundations and exploring the ontological and epistemological stances that underpin the study. Given the subjective and socially constructed nature of CSR, the interpretive paradigm was deemed appropriate. This guided the choice of qualitative methods, ensuring a deep exploration of participants' lived experiences within Northern Nigeria's specific cultural and socio-economic context.

A detailed discussion of the research design justified a single case study methodology. This approach provided an in-depth understanding of CSR practices within a real-life context. The case study of BiECom Nigeria enabled the exploration of unique features, processes, and outcomes of CSR initiatives, offering insights for broader theoretical and practical considerations. The research methods section outlined the use of semi-structured interviews as the primary data collection tool, supplemented through document analysis. Semi-structured interviews allowed for the exploration of predetermined themes and the emergence of new insights. The sampling strategy, primarily based on purposive and snowball sampling, ensured the inclusion of diverse participants with relevant CSR knowledge.

A robust thematic analytical framework was employed to analyse qualitative data. It is a rigorous approach to analysing written documents and identifying and interpreting recurring themes and patterns (McBride et al., 2023). This generated rich, contextualised understandings of CSR practices at BiECom Nigeria, aligned with the study's objectives. Ethical considerations were addressed, emphasising confidentiality, informed consent, and respectful treatment of participants. Reflexivity was highlighted, with the researcher reflecting on their positionality and potential biases.

Finally, the chapter considered issues of reliability and validity, outlining strategies to enhance trustworthiness, including triangulation and member checking. The choice of methodology ensured a robust investigation into CSR practices within an electricity distribution company in Northern Nigeria. In summary, this chapter provided a thorough account of the research methodology, demonstrating a coherent and rigorous approach to exploring CSR practices at BiECom Nigeria. The methodological choices aligned with the research objectives and philosophical underpinnings, ensuring a credible investigation into the complex phenomenon of CSR in this context.

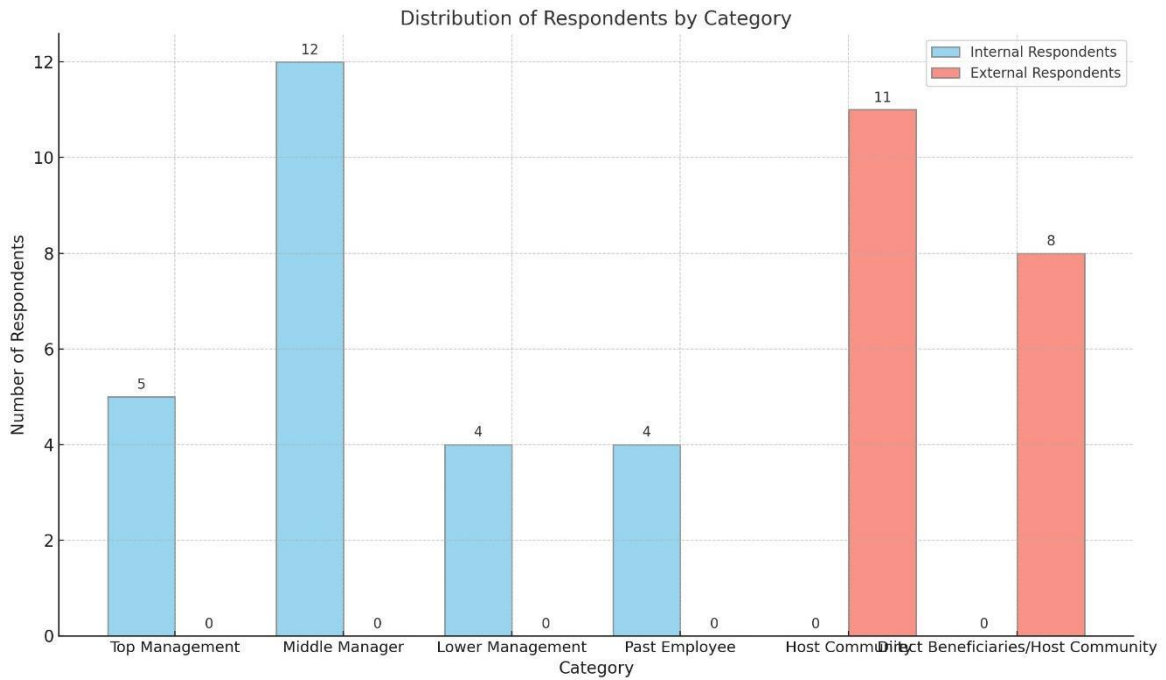


# Chapter Five: Empirical Findings and Analysis

## 5.0 Introduction

This chapter presents the study's findings of the qualitative analysis, focusing on BiECom Nigeria's stakeholder perspectives on CSR practices. It explores the motivations driving CSR implementation by an indigenous company within the context of developing countries. The study provides insights into how BiECom Nigeria enacts its CSR initiatives, highlighting the roles played by both internal and external stakeholders. The analysis applied the institutional work and impression management frameworks discussed in Chapter 3 and examined the motivations, strategies, and implications of CSR adoption. It sheds light on how BiECom Nigeria conceptualises CSR and the socio-cultural influences, stakeholder expectations, and institutional pressures shaping its implementation. Additionally, barriers to effective CSR execution are identified and analysed, alongside the impact of these initiatives on stakeholder perceptions of legitimacy and reputation. The findings also evaluate the tangible effects of CSR efforts on local communities and the company's position in its operational environment. While structuring the discussion around 41 first-order codes and 9 emerging themes, as second-order codes derived from qualitative data, this chapter highlights the interplay between CSR practices and broader institutional goals such as legitimacy and reputation management. Building on the methodological foundation of Chapter 4, it addresses the key research questions, providing a substantial understanding of CSR as a strategic tool for an indigenous energy distribution company operating in northern Nigeria.

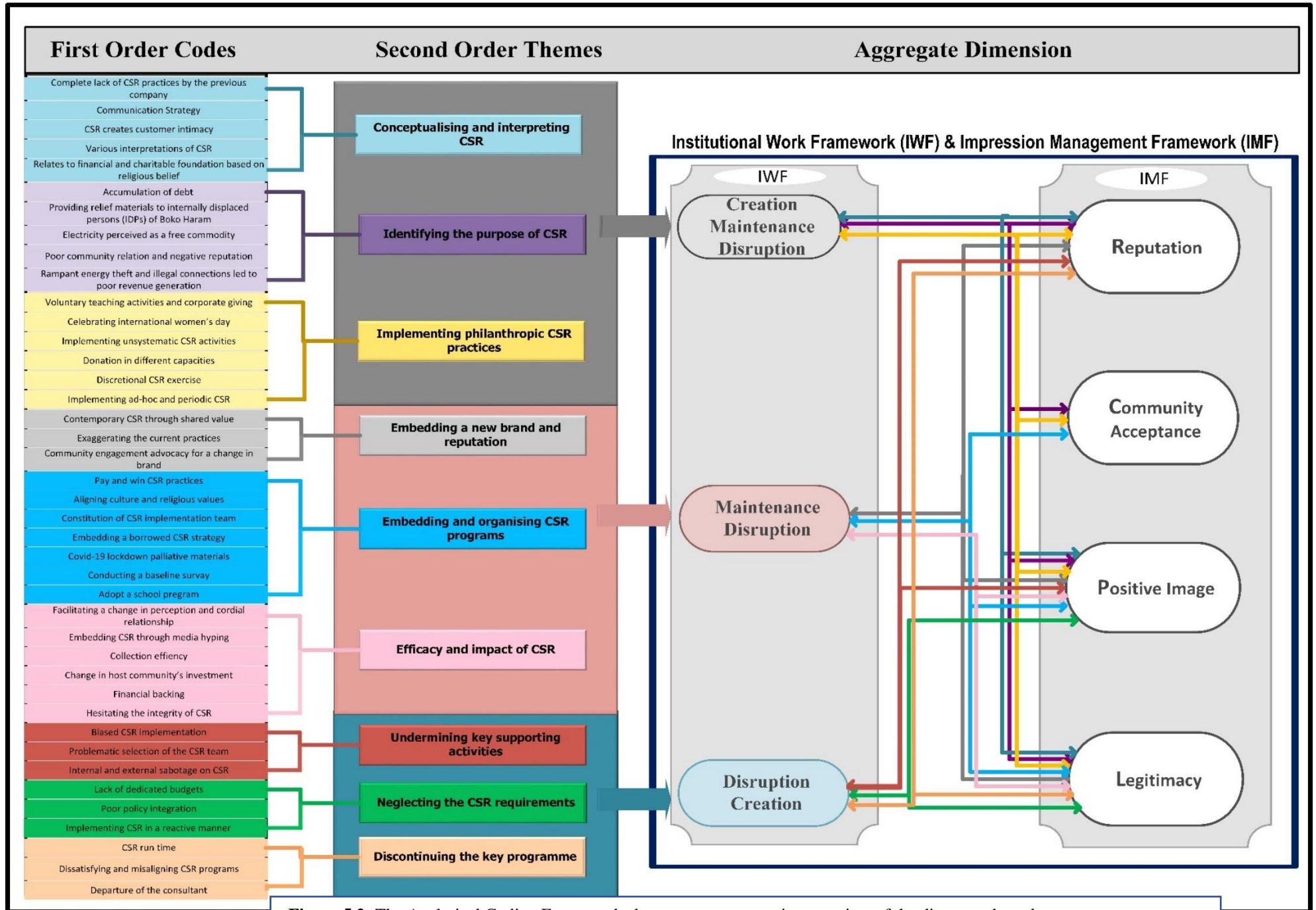
Figure 5.1 below presents the distribution of participants' categories.



**Figure 5.1:** Distribution of Respondents by Category

The distribution chart offers a comprehensive illustration of the composition of participants in the study, covering both internal and external stakeholders. Internal stakeholders are visually represented in light blue and are further categorised into three distinct groups: Top managers (consisting of 5 respondents), Middle managers (comprising 12 respondents), and Lower managers (with 4 respondents). Moreover, the chart also identifies four respondents as past/former employees, all classified as internal participants. On the other hand, external stakeholders are depicted in orange and include 11 host-community participants and 8 individuals who have actively contributed to one of the company's CSR initiatives within the community. This refined categorisation effectively captures the diverse perspectives on CSR accumulated from the participants, providing a well-rounded view of the study's stakeholder engagement. Furthermore, Figure 5.2 below presents the thesis's theoretical coding framework based on thematic and saliency analysis of the case study approach. It briefly summarises how the data was analysed, thematically categorised through the coding process into nine (9) themes, and conclusions drawn from the extensive interview data. It also provides an overview of how the second-order themes represent various CSR initiatives, which are informed by

Institutional work framework and complemented by Impression management framework, showing the interplay between the two theories as an aggregate dimension.



**Figure 5.2:** The Analytical Coding Framework above presents a concise overview of the discovered results.

Furthermore, Buetow's (2010) framework on saliency analysis was employed to ensure that these key statements were not overlooked during the thematic process. The Statement of Emphasis Table 5.1 below summarises the most salient data points identified during the interviews with BiECom Nigeria's stakeholders. These statements reflect critical insights into CSR practices, the company's strategic objectives, and the broader socio-economic context in which these practices are embedded. While these points may not have been raised frequently, their significance in addressing the research objectives makes them essential for understanding the role of CSR at BiECom.

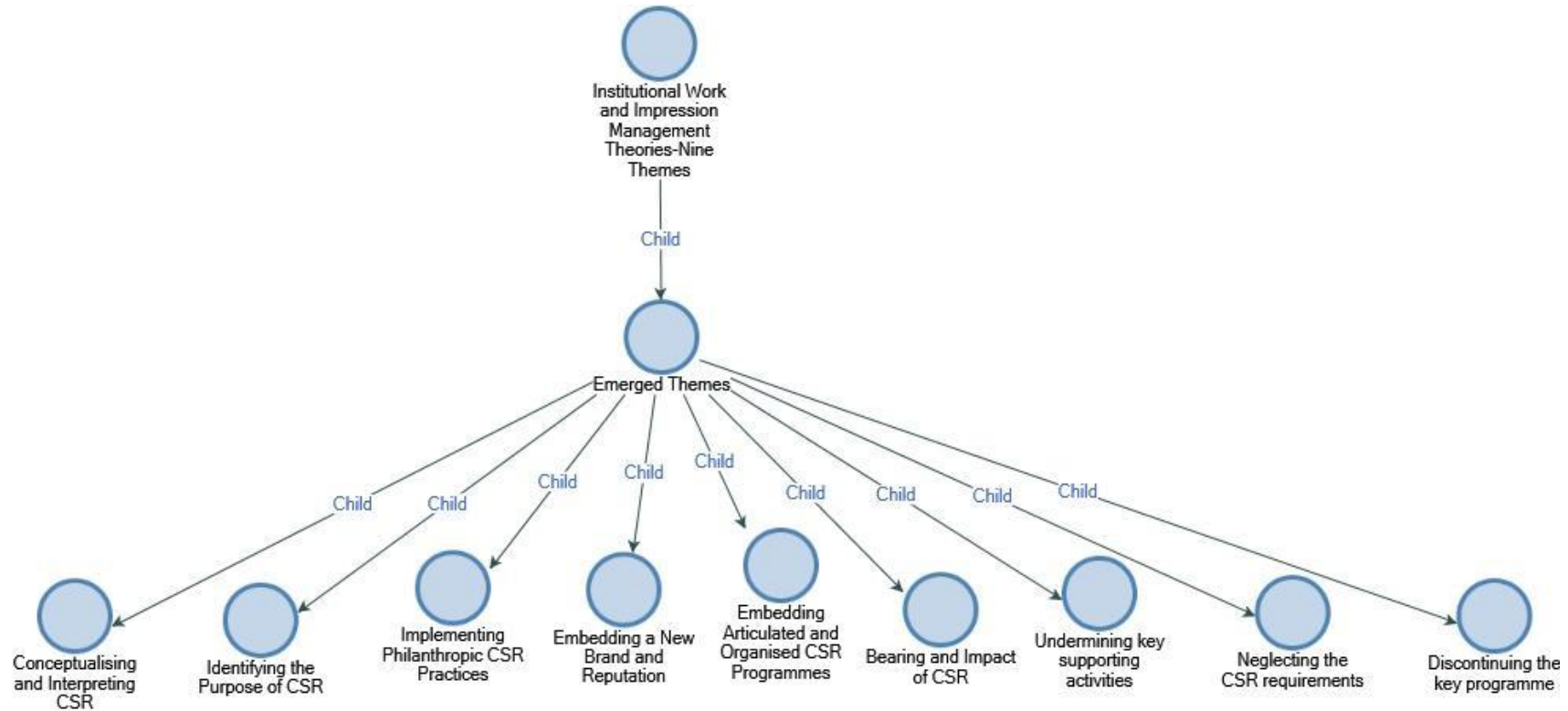
**Table 5.1: Key and Less Recurrent Representative Quotes Highlighting the Importance of CSR**

Theme	Respondent Code	Statement of Emphasis	Importance Highlighted
Conceptualising and Interpreting CSR	MLR7	"It will be good to note that in 2013, the company underwent a recent privatisation process. This transition may have serious implications."	Highlights the significant change in CSR focus post-privatisation, implying its importance in the new strategy.
	TLR5	"When the company was privatised, the private owners started to realise the importance of CSR."	Emphasises the realisation of CSR's strategic value by new management post-privatisation.
Identifying the Purpose of CSR	MLR11	"The purpose of CSR is to assist the company through tackling community problems such as debt accumulation."	CSR is viewed as a tool for addressing community-related business challenges.
	MLR24	"Generate revenue and encourage payment of bills."	CSR is strategically important for improving financial outcomes through better customer relations.
Implementing Philanthropic CSR Practices	TLR13	"Voluntary teaching programmes, corporate philanthropy, and capacity-building initiatives are key components."	Emphasises the importance of philanthropic CSR activities to build community goodwill and reputation.
	MLR8	"Empowering girls through career development programmes."	Highlights the importance of CSR in promoting social development and education.
Embedding and Organising CSR	SLR16	"The consultant's effort has been praised for its efficacy and articulation."	Stresses the importance of structured CSR strategies for effective community engagement.

	MLR10	"We conduct demographic analyses to identify the dominant tribe or culture in a community."	Underlines the importance of aligning CSR activities with local cultural and religious contexts.
Embedding a New Brand and Reputation	MLR11	"CSR is strategically used to build a positive brand reputation."	Emphasises CSR's role in enhancing corporate reputation and stakeholder perceptions.
	SLR13	"A strategic shift towards this model signifies a more comprehensive approach to CSR."	Highlights the importance of CSR in aligning with business models to create shared value.
Efficacy and Impact of CSR	TLR24	"CSR has contributed to a shift in people's mindset."	Indicates the importance of CSR in transforming community perceptions and relationships.
	MLR21	"Media plays a crucial role in creating awareness of CSR."	Underlines the importance of media in amplifying CSR efforts and their impact on public perception.
Neglecting the CSR Requirements	MLR11	"The absence of a dedicated annual budget for CSR indicates a lack of commitment."	Highlights the importance of having a consistent financial commitment to CSR initiatives.
	MLR21	"The CSR policy is not integrated into the company policy."	Emphasises the need for CSR to be a formalised, integral part of corporate strategy.
Discontinuing Key Programmes	HCR40	"We are appealing for the fulfilment of the promise for empowerment and provision of capital support."	Highlights the importance of meeting CSR commitments to maintain community trust and credibility.
	SLR22	"Inadequate planning, insufficient intellectual capabilities, and limited overall impact."	Points out the importance of effective planning and resource allocation for successful CSR programmes.

### *Discussion of the Emerging Themes*

The analysis of the key findings based on respondent views, guided by institutional work and impression management theories, led to the identification of nine themes. The project map below visually represents the development of these themes. Following this, a comprehensive discussion and analysis of each identified theme was presented.



**Figure 5.3:** Project Map for Nine Emerging Themes. Source Author's NVivo.

## 5.1 Conceptualising and Interpreting CSR

The analysis highlights participant's perceptions of a significant shift in corporate social responsibility (CSR) practices within Nigeria's energy sector, particularly after the transition to private ownership in 2013. One middle-level manager (MLR7) emphasised the importance of this change, noting the significance of the company's renewed emphasis on CSR initiatives.

*"It will be good to note that in 2013, the company underwent a recent privatisation process, a significant change from its previous state of government ownership. This transition may have serious implications that deserve careful consideration, especially since there was a complete lack of CSR creation."*

This marked a turning point, leading to what respondents described as a renewed focus on CSR and a customer-centric approach. This transformation signifies establishing a new institutional setting prioritising CSR within the energy sector. One top-level manager (TLR5) noted, "When the company was privatised, the private owners started to realise the importance of CSR, and I believe it was a good move for BiECom Nigeria as well." These observations reflect participants' perceptions of CSR developments with BiECom Nigeria, suggesting improvements over time.

Furthermore, ongoing efforts to overcome obstacles and promote significant engagement with stakeholders demonstrate a commitment to establishing CSR as a fundamental component of corporate operations. The findings suggest that collaboration between BiECom Nigeria's corporate communication unit and regional managers is a testament to developing strategies to promote CSR objectives and enhance customer service, instilling hope for a more responsible and customer-centric approach (SLR13) in BiECom Nigeria.

BiECom Nigeria's CSR strategy has sparked a range of opinions, with some individuals perceiving it as a learning process due to their limited experience (MLR25). However, participants highlighted positive signs of progress, as positive signs of progress over time as private owners began to recognise the importance of CSR after privatisation. A top-level manager (TLR5) elaborated, *"When the company was privatised, the private owners started to realise the importance of CSR."* This diversity of opinions highlights stakeholders' varied perceptions of CSR initiatives. Similarly, one middle-level manager expressed, *"There is a lack of understanding of CSR in our locality"* (MLR25), which resonates with a more common



sentiment among the participants. The highly influential traditional leader (HCR27) stated that CSR appears *"a new concept to many big companies, especially in northern Nigeria, including BiECom Nigeria"*. One respondent (MLR7) stated, *"My understanding of CSR involves collaborating with customers for mutual benefit."*

However, persistent concerns were expressed regarding the impression of CSR as solely a public relations PR (MLR21) or "marketing tool" (HCR27), as stated by a traditional leader from the host community. Furthermore, one lower-level manager said, *"CSR has been hijacked as an advertising tool"* (LLR19). These perspectives suggest skepticism about the motives behind CSR initiatives. Efforts to tackle these difficulties involved implementing strategies to promote meaningful engagement with stakeholders and creating a public awareness campaign through the corporate communication department.

The findings demonstrate diverse interpretations, perceptions, and expectations of CSR initiatives among both company employees and those from the local community. For instance, (HCR39) associated CSR with assisting society financially and materially about his religious principles, stating that *"CSR is mainly giving some assistance for the sake of Allah"*, reflecting a perspective aligned with Islamic religious principles. Another traditional leader (HCR28) highlighted the religious origins of CSR, stating, *"The concept of CSR has a long-standing origin in Islamic law (mandatory Zakat)"*. He further noted the common confusion between CSR and charitable work in Nigerian companies, particularly in the Northern region. Furthermore, some participants view CSR as involving financial donations to improve community living standards. A lower-level manager (LLR20) stated, *"Donating money to carry out some CSR activities to improve the standard of living of people in the community"*. This aligns with BiECom Nigeria's CSR document, which emphasises *"charitable work"* to support individuals struggling with mental illness, victims of the Boko Haram crisis, and homeless children. This understanding reinforces the perception of CSR as charity-focused. Furthermore, some respondents, for instance, (TLR24) presented a broader concept of CSR, viewing it *"as an ethical commitment towards society beyond charity."* This understanding suggests a more strategic and inclusive perspective on CSR beyond mere financial contributions or donations.

While several individuals hold a favourable viewpoint on CSR, considering it to improve customer satisfaction and promote collaboration, others perceive it solely as a marketing strategy or mandatory Islamic zakat, while others see it as charitable support. These contrasting perceptions are shaped by stakeholders' impression management, driven by their desire to

promote the company's positive image or meet societal expectations. Furthermore, integrating CSR initiatives into local religious and cultural norms, as community members and traditional leaders emphasised, showcases a deliberate method of controlling perceptions and promoting favourable connections with stakeholders.

The findings suggest that CSR practices in BiECom Nigeria are deeply intertwined with religious and cultural norms, as highlighted by traditional leaders who view CSR as rooted in Islamic principles of Zakat. This presents both opportunities and challenges for institutionalising CSR. While aligning CSR with these norms fosters community acceptance, it may also hinder its formal regulation. For instance, one participant stated, 'CSR in our community is like giving Zakat; it's what we understand and expect, but we do not see it as a business strategy' (HCR27). This highlights that formalising CSR through regulatory frameworks could face resistance if such frameworks conflict with entrenched cultural and religious practices. To address this challenge, BiECom could adopt a hybrid model where regulatory policies acknowledge and incorporate local traditions and norms, ensuring cultural congruence while promoting accountability and consistency in CSR implementation.

Institutionalising CSR in Northern Nigeria requires navigating the dual influences of formal policies and informal norms. BiECom Nigeria could adopt participatory approaches, such as engaging religious and traditional leaders as co-designers of CSR frameworks, ensuring alignment with local values while maintaining regulatory accountability. This hybrid approach would promote both trust and consistency in CSR implementation. Furthermore, formalising CSR initiatives through the integration of cultural norms could enhance credibility and address potential community resistance to purely regulatory-driven frameworks. Additionally, embedding CSR strategies within local governance frameworks, while leveraging existing community structures such as traditional councils, could enhance both legitimacy and acceptance. This participatory model aligns with global CSR best practices, promoting shared responsibility and cultural congruence while addressing institutional voids in developing regions.

## **5.2 Identifying the Purpose of CSR**

BiECom Nigeria's CSR plays a crucial role in electricity distribution companies in Nigeria's energy sector, as indicated through insights from management and host community members. Managers prioritise CSR as a crucial aspect of societal progress and community support

(SLR7, TLR4). According to their internal CSR documentation, CSR aligns with BiECom Nigeria's 2016 strategic plan, which *"centres around achieving business success through philanthropy and shared value"* (TLR2). The focus on linking CSR with the business's strategic objectives demonstrates the idea of creation in an Institutional work framework. However, the work of creating institutions potentially consists of studying the types of institutional work and the supportive factors that are probable to lead to positively creating new institutions (Lawrence et al., 2009).

Mid-level managers perceive that *"the purpose of CSR is to assist the company through tackling community problems such as debt accumulation"* (MLR11). They aim to promote a customer-centric approach to *"generate revenue and encourage payment of bills"* (TLR24). However, these perspectives highlight a reactive approach to CSR, where initiatives are primarily designed to address immediate operational issues rather than being strategically embedded into the company's long-term vision. Middle and top-level managers (MLR15, TLR24) have expressed concerns about customers' unwillingness to pay their electricity bills, directly impacting BiECom Nigeria's operations. This is in line with the perception of community members who feel a lack of connection between field employees and the community. There is also pressure on employees to convince community members to pay their bills (HCR35), *"as late or incomplete payments have a negative effect on BiECom Nigeria's operations"* (LLR19). However, the company's CSR initiatives, aimed at addressing community concerns, potentially play a significant role in creating shared value and establishing acceptability within its institutional framework.

Several members of the host community and the manager of BiECom Nigeria shared their views on the measures used to protect the company's infrastructure from vandalism. They expressed worries about *"electricity theft and unauthorised connections"* (HCR30, TLR5, LLR18). BiECom Nigeria's CSR attempts to tackle the loss of revenue and operational disruptions caused by the activities (SLR16, MLR14), and (MLR9). Respondents emphasised a common impression of electricity *"as a free commodity"* (TLR3) and *"contributing to a loss of revenue"* (MLR10, LLR20). While CSR under government supervision was previously limited, its focus on operational advantages highlights an institutional gap where informal norms dominate over formal regulations (SLR18). However, this reliance on informal norms exposes a significant limitation in CSR's strategic embedding within BiECom Nigeria's long-term goals. By transitioning to a structured stakeholder feedback model, CSR initiatives could

evolve to better reflect community needs while aligning with corporate objectives. A comprehensive stakeholder engagement plan could be implemented to systematically identify community priorities, such as infrastructure development or entrepreneurship training. This approach ensures that CSR is not only a tool for revenue enhancement but also a catalyst for socio-economic empowerment, creating a shared value that benefits both BiECom Nigeria and its stakeholders. For instance, a structured approach to bill payment education linked with community development projects could promote reciprocal benefits, ensuring that CSR is viewed as a mutually beneficial strategy rather than a reactive effort.

Some managers from BiECom Nigeria and the host community stressed the necessity of changing public perceptions and emphasising the importance of bill payment to guarantee an efficient energy supply (TLR22, MLR10, HCR45).

*“One of the main purposes of our CSR is to change the perception of our customers and people towards this company and the electricity we distribute to them.”*

This demonstrates CSR’s role as a reputational strategy within BiECom Nigeria’s operations. Community members and managers emphasised the importance of public awareness campaigns and collaborative initiatives to cultivate a sense of ownership and accountability. However, these initiatives, as highlighted by respondents, were not consistently integrated into BiECom’s core policies or strategies, potentially limiting their long-term impact. The lack of integration further illustrates a tension between the reactive use of CSR to address immediate challenges and the broader goal of institutionalising CSR for sustainable development.

However, one manager recognised *“CSR as facilitating reciprocal benefits through collaboration between the community and BiECom Nigeria”* (SLR7). Some respondents advocate for CSR to prioritise society, the economy, and the environment (TLR5), while others view it as offering immediate assistance to communities and individuals (MLR9). The local community perceives CSR's purpose is helping people in need. They specifically mention BiECom Nigeria's relief efforts for internally displaced persons. Some respondents from the community state that *“the purpose of CSR is to improve the standard of living for local citizens”* (HCT36).

There is a possible misunderstanding between BiECom Nigeria and the community, resulting in a loss of trust and a bad assessment of BiECom Nigeria's actions among the community

(MLR14). The absence of misunderstanding regarding CSR emerged as a possible means to shape the local community's attitude. A top-level manager stresses (TLR3) that BiECom Nigeria's objective is to improve the company's reputation by implementing CSR projects that favourably influence its image. This is consistent with some managers who stated, for example:

*"Our CSR aims to establish a good relationship with our consumers. This will help ensure they understand the value of the product we sell to them and pay their electricity bills on time. Effective communication and understanding of the services we provide are key. And we hope the customer will feel more satisfied through doing so, and BiECom Nigeria will maintain a positive reputation" (SLR16).*

On the other hand, the concept was further elaborated by proposing that CSR initiatives should function as a *"communication strategy" (MLR21)* by providing *"social assistance programmes" (MLR9)* that generate *"awareness" (SLR7)* and cultivate *"a good image and positive reputation within the community and environment" (MLR8)*. One respondent from the host community expressed their support for this idea, suggesting that *"CSR should be utilised as a communication strategy to establish a favourable reputation for BiECom Nigeria" (HCR34)*. A middle-level manager elaborated:

*"At BiECom Nigeria, the use of CSR as a communication strategy appears to be in its initial stages, indicating a potential lack of understanding among employees and management regarding the successful use of CSR as a communication tool" (MLR25).*

These explanations highlight the need for further efforts to educate employees and management about the strategic role of CSR in fostering both community and corporate benefits. Additional efforts may be required to educate the employees and management regarding its importance and potential. Furthermore, some managers at BiECom Nigeria believe the purpose of CSR is *"to address revenue challenges and improve community engagement" (SLR23)*, which aligns with BiECom Nigeria's strategic plan. Further, some commented that this ensures a timely customer response and generates revenue through promoting collaboration. Furthermore, a community member (HCR36) highlighted that *"CSR is part of BiECom Nigeria's responsibility to generate revenue from the community"*.

BiECom's reliance on CSR for reputation management aligns with the Impression Management Framework, where CSR is used to shape perceptions and maintain legitimacy.

However, the findings also suggest that CSR remains contextually driven and fragmented, reflecting Nigeria's socio-economic and institutional challenges. The emphasis on reactive CSR strategies further underscores the need to transition towards a proactive approach that integrates CSR into BiECom's broader organisational strategy. While this transition is desirable, its feasibility within Nigeria's evolving corporate environment, dominated by informal norms and ad hoc initiatives, remains a critical area for future investigation.

### **5.3 Implementing Philanthropic CSR Practices**

The company's CSR initiatives demonstrate a charitable approach, as indicated through its dedication to accomplishing its 2016 strategic strategy described in its CSR reports. The participants recognised the company's participation in *"voluntary teaching programmes, corporate philanthropy, and capacity-building initiatives"* (SLR13). Several respondents highlighted the significance of prioritising voluntary teaching and growth rather than providing direct financial assistance. They advocated for educational initiatives that improve the company's reputation without only depending on monetary donations (MLR8, MLR14). For example, BiECom Nigeria's CSR initiatives, as perceived through some managers, include *"empowering girls through career development programmes and providing essential items like sanitary pads to support their education"* (SLR16, MLR21). In addition, the company demonstrates its support for vulnerable people through donating food, clothing, and cultural objects, including *"hijabs, to promote cultural and religious values"* (SLR7, MLR13). It could be argued that the company takes advantage of region and culture to create better business opportunities. Similarly, the company's CSR initiatives, which involve investing in education, healthcare, and community development, are in line with the concept of creation in Institutional work framework. These efforts actively contribute to the creation of societal value.

Furthermore, BiECom Nigeria's CSR initiatives also include wider community development activities, such as contributing writing materials to schools, supplying medical resources to health facilities, and backing environmental and cultural programmes (SLR23). Nevertheless, some respondents expressed concerns regarding the frequency and consistency of CSR activities. They suggested that these initiatives are frequently limited to notable occasions rather than being a continuous and consistent commitment (LLR19, MLR21). Furthermore, the host community is unsure about the nature of the company's contributions, with different opinions on whether these actions are genuine CSR initiatives or simply acts of charity (HCR27, HCR33). The presence of uncertainty emphasises the

significance of clearly defining the company's CSR goals and ensuring that they align with the community's needs. The organisation's efforts to shape perceptions and manage impressions are in line with the concept of impression motivation in Impression management framework. The corporation is motivated to create positive impressions among stakeholders through its CSR initiatives.

The information below illustrates the disparities between BiECom Nigeria's CSR initiatives and the authentic needs of the communities it has affected. The company's decision to provide "*rubber buckets for water collection*" (TLR24) instead of addressing the underlying cause of water scarcity raises concerns about their dedication to making a significant difference. For example,

*"During a CSR initiative in my coverage area, to be precise, we purchased some buckets for a community facing a shortage of drinking water. They relied on traditional mud buckets to fetch water from faraway villages. To improve their situation, we supplied them with surplus rubber buckets that were more durable and would last longer"* (MLR12).

In addition, there were conflicting opinions over the construction of new drainage systems since some host community members argued that the drainages already existed and only needed to be maintained (HCR42). For instance, one respondent elaborated that:

*"I have been in this community for over 40 years now, and as far as I know, the drainage has existed for about 20 years, and the past government administration constructed it. I can tell you that the company did not construct new drainage, but their staff, who reside in the community, participated in the cleaning and unlocking of the drainage. I am assured they can testify to that and will not dispute that"* (HCR44).

These inconsistencies raise doubts about the genuineness and efficacy of the company's CSR initiatives, emphasising the importance of establishing harmony with the community's needs and expectations. Communities voiced disappointment with BiECom Nigeria's CSR efforts, emphasising the importance of a consistent electricity supply to support commercial activity rather than the declared priority of drainage building. The classification of communities as "*difficult customers*" (MLR8) based on outstanding debts implies an emphasis on revenue rather than a sincere commitment to community service through CSR initiatives. Reflecting on past challenges, respondents lamented the lack of significant bearing or influence from CSR

programmes, criticising them as “*outdated, insufficient, and lacking sustainability*” (MLR25). CSR activities were perceived as periodic or reactive and under-resourced, “*failing to adopt positive relationships between BiECom Nigeria and the community*” (LLR20).

The analysis highlights BiECom Nigeria's philanthropic commitment through CSR programmes while also emphasising the need to improve alignment with community needs, uphold consistency, and enhance communication. The key findings indicate a wide range of CSR initiatives focusing on assisting education, vulnerable groups, and community development. However, there are uncertainties regarding how often these initiatives are implemented and how successful they are. There is ongoing doubt among the community about the importance and effects of CSR activities since there are differences between the programmes and the perceived requirements. These complications may be addressed, and better connections can be nurtured through advocating for enhanced alignment, sustainability, and community participation. Similarly, to increase effectiveness and efficacy, it is essential to emphasise the long-term impact and genuine community engagement in BiECom Nigeria's CSR programmes. The introduction of performance metrics tied to CSR outcomes, such as education access or health improvements, could provide measurable indicators of success. This strategic shift from activity-based reporting to impact-focused evaluation would enhance transparency and accountability, fostering stronger community trust.

To achieve this, BiECom could implement a consistent feedback mechanism to evaluate community needs and the efficacy of existing CSR programmes. These mechanisms should include baseline assessments to measure the socio-economic impact of initiatives such as Women Literacy Centres and relief efforts for displaced individuals. Furthermore, transitioning from sporadic philanthropic activities to structured capacity-building programmes would allow CSR efforts to generate sustainable development outcomes for both the company and the community.

#### **5.4 Embedding and Organising CSR Programmes**

Respondents from BiECom Nigeria highlighted the profound influence of an “*Asian consultant*” (SLR16) on the company's CSR approach, resulting in substantial modifications and a heightened focus on CSR initiatives. This strategic move has successfully resolved problems such as bad customer relationships and inefficient revenue collection. A middle-level manager further stated that “*the consultant's effort has been praised for its efficacy and*



*articulation" (MLR14).* Respondents from BiECom Nigeria also highlighted the consultant's fundamental role in introducing key CSR strategies, such as the Women Literacy Centre (WLC), which align with the company's core values and objectives. Village chiefs acknowledged the consultant's influence, stating, *"He introduced a (WLC) to the company's management, centred on the welfare of the local people" (MLR10).* This highlights the collaborative effort between external consultants and internal stakeholders in shaping and implementing CSR initiatives.

BiECom Nigeria has made a strategic change in its approach to CSR in order to preserve positive relationships and tackle organisational difficulties. This change is in line with the maintenance concept in Institutional work framework. Some respondents emphasised the significance of changing behaviours to conform to community views, especially in locations where the Islamic religion and Hausa culture dominate. As one manager (SLR13) stated, *"We conduct demographic analyses to identify the dominant tribe or culture in a community and ensure that our strategies align with their beliefs. We also recognise that any misalignment can create resistance from the people, and we hold everyone's religion and culture in high regard".*

Moreover, respondents highlighted the importance of conducting baseline surveys or needs assessments before implementing CSR initiatives. For example, one middle-level manager stated, *"Before these types of CSR were conducted in the community, we conducted a baseline survey to identify their specific needs and requirements" (SLR7).* This structured approach ensures that CSR initiatives are tailored to address the unique needs of each community, enhancing their effectiveness and impact. Furthermore, BiECom Nigeria has recently restructured its CSR implementation team, comprising employees from various departments and units within the company. This integrative approach aims to drive the effective implementation of CSR initiatives. *"Our company has recently restructured its CSR implementation team, and employees from diverse departments and units were selected" (MLR21).*

This approach aligns with the concept of maintenance in Institutional work framework. Furthermore, some host community members displayed confidence in the company's CSR initiatives, highlighting the significant influence of cultural and religious congruence as a determining factor. One participant expressed, *"It is evident that the company collaborated with us because they adhered to our religious standards and stayed within the boundaries of education" (HCR27).* This potentially indicates that BiECom Nigeria's alignment of CSR

initiatives with local culture and religious practices contributes to constructing a positive image and impression, highlighting the importance of managing stakeholder perceptions through impression construction.

Nevertheless, some respondents expressed scepticism, accusing the practice of exploiting cultural and religious beliefs to enhance revenue collection efficiency. For instance, a community member stated, *“Culture is being used as a means to exploit religion and traditional leaders to collect money from us” (HCR38)*. The stated concerns over exploiting cultural and religious beliefs emphasise the significance of effectively managing perceptions and constructing a balanced image to maintain stakeholder trust and credibility. This aligns with the notion of impression construction in Impression management framework. However, despite these differing perspectives, some respondents emphasised the community-centric nature of BiECom Nigeria's CSR initiatives. Similarly, BiECom Nigeria introduced two initiatives as part of these efforts: the "Adopt a School Programme" and the "Pay and Win CSR Practices."

The Adopt a School Programme aims to support the education sector through providing essential resources and facilities to primary schools in selected areas. Through partnerships with school management, BiECom Nigeria provides writing materials, classroom resources, and other necessary items to enhance the quality of education. One respondent elaborated,

*"One of our CSR programmes is 'Catch Them Young,' which is part of our 'Adopt a School' programme and 'Pay and Win.' It involves adopting a school for a particular term and providing them with instructional materials to assist the students" (SLR17).*

Similarly, the *"Pay and Win CSR Practices"* initiative rewards customers who consistently pay their bills on time with exciting prizes such as cash rewards and electronic devices. This strategy aims to improve collection efficiency and cultivate positive customer relationships. A middle manager shared their perspective, stating, *"I witnessed a programme called 'Pay and Win,' where the company gave gifts to people who paid their electricity bills on time. This was done to encourage people to pay their bills on time, and the gifts were given out following certain rules" (MLR10).*

An Asian consultant was very important in helping BiECom Nigeria make strategic changes and set priorities for its CSR projects, which were praised for being effective and having a positive effect on the community. It was emphasised that the company's commitment to

aligning its CSR programmes with religious and cultural values would strengthen community relationships. However, concerns were raised about how the company might use this to make money. Even though people had different opinions about programmes like the Women's Literacy Center, the main goal of improving local communities was still clear. Community-centred approaches were shown through projects like the Adopt a School Programme that worked together with local resources. Baseline surveys were praised for helping ensure that CSR projects met the community's needs. Reorganising the CSR implementation team was also done to improve coordination and ensure it aligned with BiECom Nigeria's goals. These results stress the important part of the consultant, the need for cultural alignment in CSR, doubts about projects that are only motivated through revenue generation, community-centred partnerships, survey-driven initiatives, and reorganising the CSR team to make it work better.

### **5.5 Embedding a New Brand and Reputation**

BiECom Nigeria's corporate social responsibility (CSR) activities have generated diverse viewpoints, with some emphasising the chance to demonstrate the company's influence and brand standing through a shared value approach. On the other hand, concerns about exaggeration and lack of genuine impact highlight the need for aligning CSR with community expectations. One senior-level manager (SLR6) saw early CSR implementation as a chance to "*demonstrate the company's influence*", while another (MLR11) highlighted its significance for brand reputation using a "*shared value approach*" (SLR7). However, concerns have been expressed regarding the possibility of "*exaggeration*", as pointed out through a participant (MLR25).

While CSR's role in reputation management is evident, BiECom has begun exploring its integration into broader strategic initiatives. For instance, senior managers have discussed aligning CSR with the company's long-term vision through initiatives like the "Winning the Heart Model," which seeks to embed CSR as a driver of operational efficiency and community trust.

BiECom Nigeria strategically focuses on its CSR programmes "*to build a positive brand reputation*" (MLR11) and effectively manage perceptions among stakeholders. This approach aligns with the concept of impression construction in Impression Management Framework. The company's CSR programmes aim to maintain positive relationships and perceptions in the

institutional environment. This is achieved through incorporating CSR into the company's business plan and communicating shared value approaches effectively.

Community participation is essential to positively influence the perception and behaviours of the host community. One responder (LLR18) highlighted that *"community engagement is an important aspect of their CSR strategy to again access to the community and build a positive brand"*. Respondents from BiECom Nigeria prioritise producing shared value for both society and the enterprise, using the *"Winning the Heart Model"* for a holistic CSR approach. As a senior-level manager (SMR13) stated, *"A strategic shift towards this model signifies a more comprehensive approach to CSR"*. BiECom Nigeria prioritises community engagement and the development of shared values to promote beneficial relationships with stakeholders and strengthen established institutional arrangements. This strategic emphasis could be further supported by embedding CSR goals into annual business planning and performance evaluation processes, ensuring that CSR initiatives are not treated as isolated activities. Moreover, leveraging digital platforms for community engagement and feedback collection could provide real-time insights into CSR programme effectiveness. This not only enhances communication but also aligns CSR practices with contemporary trends in corporate accountability and stakeholder inclusivity. For example, programmes like "Pay and Win" could be expanded to include broader incentives that foster long-term customer loyalty, directly tying community benefits to corporate sustainability. This approach aligns with the concept of maintenance in Institutional work framework.

Consistent and effective communication with community leaders is crucial for establishing strong connections and attaining significant results. Stakeholders emphasise the need for inclusivity and the need to adopt a shared value approach, especially in areas where religion and culture retain considerable influence. A middle-level manager (SMR23) emphasises that an *"interdependent relationship between stakeholders creates mutual benefits"*. Likewise, a member of the host community (HCR36) emphasises *"inclusivity and ensuring that everyone is brought together"* in promoting shared value initiatives. A middle-level manager elaborated and stated that:

*"This is particularly crucial in a community where religion and culture play a significant role, requiring the participation of religious and traditional leaders. To ensure clear understanding, the company must establish a closer relationship with the community and introduce a shared value approach to its products. Through doing so,*

*the company can connect with the community and encourage their involvement in paying their electricity bills" (MLR10).*

Furthermore, BiECom Nigeria's emphasis on constant communication and inclusivity in community participation demonstrates its commitment to promoting positive relationships and strengthening institutional structures, which aligns with the maintenance concept in the Institutional work framework.

A programme aimed at empowering housewives has shown concrete advantages, promoting a feeling of accountability and economic empowerment. As per the responder (LLR20), this method entails an *"empowerment programme"* that provides advantages to housewives living in the local community. The campaign has promoted a *"sense of responsibility among the women"* (SLR13), resulting in a heightened awareness of the importance of paying their electrical bills even when their husbands are not there. Several participants provided more details and expressed,

*"In all honesty, our community members have recognised the significance of our CSR efforts because married women have taken on the responsibility of paying for electricity bills in the absence of their husbands. This is a great accomplishment" (HCR40).*

Several respondents have indicated that there is still a need for development despite the presence of important initiatives, such as supporting educational institutions through supplying infrastructure like transformers. One participant, MLR21, highlighted that *"supporting educational institutions is a component of our CSR obligation as a multimillion-dollar CSR initiative; that was why we donated a new brand electricity distribution transformer."* Respondents in BiECom Nigeria had divergent opinions over providing a new 33kva power distribution transformer. The head of the electrical and electronic department (HoD) disputed a claim made by some respondents; for example, one manager (MLR21) emphasised that although a transformer had been provided, it was neither brand new nor operational. The Head of the Department (HoD), however, stated, *"I acknowledge the donation of the transformer, although it was not a new transformer, it was even non-functional, and cannot be energised with electricity" (HCR44).* He further noted that the lack of functionality presented difficulties for practical demonstrations in the curriculum, specifically the 'Power One, Power Two, and

Three' programmeme, which requires live demonstrations at energy substations and transmission stations.

The conflicting viewpoints about donating a brand-new transformer emphasise the difficulties in maintaining institutional integrity and meeting CSR commitments, emphasising the importance of aligning actions with stated goals to retain trust and credibility.

Similarly, respondents from BiECom Nigeria highlighted the importance of community involvement in promoting customer trust and loyalty. A manager emphasised the need to demonstrate concern for the community, stating, *"When we show that we care about the community, they are more likely to trust and support us"* (LLR19). Several individuals, including a middle-level manager (MLR21), reiterated this opinion and described the company's approach to engaging with the community. It was stated that:

*"We embarked on 'community engagement' as a strategy to sensitise community members about our operations and the need to collaborate. During these engagements, we interacted with traditional leaders, religious leaders, and community elders, clarifying our role as corporate communication employees rather than revenue collection staff. Our focus is more on relationship management"* (MLR21).

The focus on community engagement results from attempts to uphold beneficial relationships and strengthen the institution's credibility, which aligns with the idea of maintenance in Institutional work framework. Discussions regarding community engagement approaches emphasised their positive impact on the company's reputation and image. Furthermore, a senior-level manager emphasised the significance of promoting and educating clients about the company's shift to private ownership and the requirement for complete payment for services rendered. This effort explained the change in ownership and its associated responsibilities. BiECom Nigeria's community engagement initiatives help build a positive reputation and image through emphasising the importance of proactive communication and campaigning in managing stakeholders' perceptions of the company.

Respondents also expressed dissatisfaction over the effectiveness of existing CSR policies. They recognised a tendency towards lack of depth and an absence of major influence, as CSR activities focused on organisational and communication rather than effective implementation.

One respondent (SLR23) expressed that the activities were frequently *"focused on organising and articulating"*, emphasising the necessity for a more proactive approach.

Overall, BiECom Nigeria's corporate strategy depends critically on its CSR programmes, which are essential in establishing its reputation and community ties. Its influence and reputation may be improved, promoting shared value through emphasising genuine connections, meeting community needs, and inclusive methods. Meanwhile, obstacles must be overcome for long-term sustainability, and real influence must be guaranteed. Diverse stakeholder views on CSR are one of the main study results that emphasise the value of community involvement and developing close ties with leaders. Moving to a "Winning the Heart Model" is a calculated step towards integrating CSR in line with business goals. There are still issues, like the need for action-oriented strategies and worries about hyperbole. In particular, good communication is essential regarding the transfer to private ownership and the expectations for service payments. Empowering Housewives is an inclusive programme showing community relationships and social engagement. Improving reputation and stakeholder connections needs ongoing development, greater community linkages, and real effect.

## **5.6 Efficacy and Impact of CSR**

Several respondents highlighted the positive influence of BiECom Nigeria's CSR initiatives on the community's perspective and its relationship with the company. A Top-level manager (TLR24) highlighted the link between CSR and cordial relationships, whereas mid-level managers emphasised the importance of involvement with the local community. The statements *"CSR in BiECom Nigeria has changed people's perception"* (MLR21) and *"CSR has contributed to a shift in people's mindset"* (LLR19) highlight the significant impact of CSR initiatives. The middle-level manager, MLR21, stressed the need for the company to adopt a friendlier connection with the community to secure a collective understanding, and stated, *"The company felt that the only way to change people's perception is to build a strong relationship between the company and the community through CSR. This way, their perception."*

The findings shows that CSR practices at BiECom Nigeria are largely reactive, focusing on addressing immediate challenges such as vandalism or non-payment of electricity bills. This reactive approach reflects a reliance on informal norms and ad hoc initiatives, which may limit the feasibility of institutionalising CSR in its current form. For example, a top-level manager

(TLR24) stated, "*We implement CSR to manage immediate crises, but it's not part of our long-term strategy.*" To transition toward institutionalised CSR, BiECom must integrate CSR into its core strategies, ensuring alignment with both corporate objectives and local norms. This requires formalising CSR policies while maintaining flexibility to accommodate cultural and religious values. For instance, structured policies could include stakeholder consultations to ensure that initiatives resonate with community expectations while adhering to broader corporate goals. Such consultations could also inform the design of CSR programmes that address systemic challenges such as vandalism and electricity theft. For example, community-led programmes offering micro-loans for entrepreneurship could reduce economic pressures that drive these activities while fostering goodwill. Moreover, integrating CSR outcomes into BiECom's strategic planning framework would institutionalise accountability and ensure initiatives remain aligned with the company's long-term objectives.

Therefore, BiECom Nigeria prioritises community involvement and transformative CSR projects to uphold positive relationships and strengthen institutional legitimacy in the community. On the other hand, respondents from the local community emphasised the collaborative nature of CSR, as stated, "*Corporations with the company*" (HCR34), highlighting the reciprocal advantages. Managers emphasised the significance of media in increasing knowledge of CSR, as they emphasised, "*The media plays a crucial role in creating awareness*" (MLR21) and the importance of utilising platforms like Liberty Radio station to discuss their CSR initiatives and other issues related to their operations that can improve revenue.

However, "*media coverage has helped to raise awareness*" (SLR7) of the programme among the company's customers. This claim is corroborated by some documents obtained from BiECom Nigeria, a *Daily Trust newspaper*, dated May 22nd (2019, 25p). The newspaper reported that the company had implemented a successful pilot CSR project known as Women's Literacy Centres (WLC) in three villages. Therefore, the newspaper elaborated on the company's plans to establish 100 more (WLC). Similarly, other managers have confirmed BiECom Nigeria's intention to implement a replica programme. For instance, it was stated that "*we have a plan to replicate the success of X-Village in 116 communities within our franchise areas*" (MLR21). BiECom Nigeria strategically employs CSR efforts and media interaction to create a favourable image and perception among stakeholders, highlighting the importance of managing stakeholder perceptions through impression construction.



Although the media has increased awareness, for example, some respondent expressed their views on the influence of media and stated that “*media publicity has promoted the company’s CSR programme*” (MLR8) and faster recognition and reputation. This appeared to indicate the significance of media in portraying the company’s CSR programmes. Some respondents further explained, “*If I may recall correctly, the communications unit championed CSR in the company*” (SLR23), which led to international recognition. Elaborated through one manager who stated that:

*"In fact, BiECom Nigeria even received an international award for the CSR we did in three villages. We received an award for being the best distribution company in South Africa in terms of CSR. During the Women Literacy Centre (WLC) programme, we invited the media to cover the project, and some BBC staff came and saw women learning, and they were so impressed that they broadcast it. However, do you know what happened after a few months? The BBC staff called to check on the progress of the programme and learned that the project was no more, and he called us to express how disappointed he was." (SLR13)*

This positive recognition from the managers indicates the high level of performance of the company's CSR initiatives. Additionally, a variety of respondents were asked to share their thoughts on the efficacy of BiECom Nigeria’s CSR programme, and many of them stated that the initiative has had a “*positive impact on the company's collection efficiency*” (LLR19). The respondents pointed out that the number of customers participating in paying their electricity bills has increased significantly in their database (SLR6), which clearly indicates their willingness to support the company. It was recognised that current CSR programmemes have also resulted in increased paying customers' “*collection efficiency due to our CSR project*” (TLR1). Elaborated through a top-level manager who stated that:

*"In the Dausa village, only 10% of the residents were consistently paying their bills. However, after implementing a CSR programme, the percentage of residents paying their bills increased to 60-70% within six months. As a result, BiECom Nigeria employees were delighted to visit Dausa village as the residents warmly welcomed them” (TLR24).*

On the other hand, a participant shared their views on the bearing of BiECom Nigeria's CSR initiatives, whereas some participants shared their perspectives on the impact of the company's efforts. According to a top-level manager, the consultant (TLR24), BiECom Nigeria's CSR

initiatives have “played an important role in community investment in safeguarding equipment” and “*protection of the company’s critical infrastructure*” (SLR16). However, another respondent shed light on the fundamental cause of vandalism in some communities. “*The lack of economic opportunities*” (LLR20) has led many individuals, particularly young adults, to engage in unlawful activities, such as “*vandalising company property*” (MLR14). The most common items stolen are “*cables and prepaid meters*” (MLR11), which are then sold to meet their basic needs. This makes it essential for BiECom Nigeria to collaborate with “*communities, governments, and other stakeholders*” (TLR4) to find sustainable solutions to these issues. One respondent shared his satisfaction and stated:

*“You see, vandalism is one of the major problems that the company is facing, so the company has engaged in helping the communities and sensitising them through our CSR programmes, and we have recorded a success in their mindset not to vandalise the company’s installations” (SLR17).*

Interestingly, it appears that some managers highlighted the difference in opinion among the respondents regarding the financial support provided through BiECom Nigeria for its CSR programmes. Some of the respondents have expressed that the “*Managing Director and Chief Executive Officer (MD/CEO) usually approve some fund for CSR activities*” (TLR2). On the other hand, some of the respondents hold the view that the amount of funding provided through the “*MD/CEO for CSR is very limited*” (LLR18). Despite this, it appears a widely agreed view that the CSR initiatives have some financial backing and the programmes carried out have positively impacted the community. However, it appears that there are commonly held views from the host communities and customers hesitating about the integrity of BiECom Nigeria’s CSR initiatives. A specific example of this was mentioned, which stated that “*When proposing a project, community members may be hesitant and concerned about potential hidden agendas leading to increased electricity bills*” (MLR21). This indicates that there might be a general lack of trust among the community members and customers in the organisation's CSR programmes, which could potentially affect its reputation and credibility in the long run. Elaborating on this, respondents from the host community stated that:

*“At first, we didn't believe that the company would bring a project to our community because their main operation in our community was to collect money from customers and cut down their supply if they didn't pay. However, later we realised that the project was genuine and unbiased despite it being halted at the final stage. We remain appreciative” (HCR28).*

Overall, BiECom Nigeria's CSR activities have positively influenced community perceptions and relationships. Managers emphasise the relevance of community participation and transformational programmes in increasing corporate reputation. Respondents from the local community emphasise the collaborative aspect of CSR and the importance of reciprocal benefits. Media plays an important role in raising CSR awareness, with venues such as Liberty Radio encouraging talks about CSR and operational concerns. International awards and media coverage reflect the effectiveness of CSR initiatives. CSR activities have improved collection efficiency and bill payment rates in regions such as Dausa village. However, difficulties remain, such as vandalism and financial assistance for CSR programmes. Despite these hurdles, community and consumer faith in CSR projects is being questioned owing to possible hidden objectives and rising power rates. The results underline the need of ongoing engagement, openness, and true community participation in addressing obstacles and promoting beneficial outcomes.

### **5.7 Undermining Key Supporting Activities**

During interviews with field managers of BiECom Nigeria and host community members, other managers emphasised the significance of carefully choosing suitable persons from the company and beneficiaries from the host communities for CSR implementation and participation. For example, some managers recommended prioritising *"strategic employees when constituting CSR teams"* (MLR9). In addition, some managers (MLR11) recommended regional customer relations officers (RCROs) alongside corporate communication employees. Some manager, for example, (MLR10) stated that *"RCROs will play a crucial role in the success of the CSR team because of their first-hand experience and deep awareness of community dynamics at the grassroots level"*. This highlights the potential for proactive CSR strategies by incorporating employees with deep community insights into CSR planning and implementation. To overcome disruptions and promote proactive strategies, BiECom Nigeria could adopt a more integrated approach by aligning CSR initiatives with the broader institutional goals of the company and empowering RCROs with decision-making capabilities. This would help create CSR initiatives that are more sustainable and impactful.

These RCROs have a vital role in effectively addressing customer and community issues. One manager elaborated, *"They can utilise their skills to meet CSR targets and improve the company's brand"* (MLR14). Educational workshops could be organised to enhance RCROs'

ability to address local community needs effectively and ensure their alignment with BiECom Nigeria's CSR objectives. Further, the company should implement a monitoring and evaluation framework to measure the impact of CSR programs over time, ensuring continuous learning and improvement in alignment with local expectations.

This was reflected in response to complaints about some employees' *"lack of compatibility with community leaders"* (HCR42) and customers (HCE33). The challenges within BiECom Nigeria regarding the selection process and coordination of CSR activities exemplify the concept of disruption in the Institutional work framework. To address this, BiECom Nigeria could develop clearer guidelines for CSR personnel selection, highlighting collaboration skills and community engagement experience. Additionally, a proactive collaboration framework between headquarters and field teams could mitigate tensions and promote an integrated approach.

The corporate communication unit is often responsible for CSR activities, with specialised teams such as the Community Relations and CSR team overseeing programmes in conjunction with communities (SLR13). Nevertheless, observations from the local community revealed a sense of detachment from the CSR process, suggesting that BiECom Nigeria has been implementing a top-down approach. Although community leaders reluctantly accepted the programme due to its necessity, they expressed their dissatisfaction with the insufficient involvement in its conception and implementation (HCR26). This highlights the importance of community engagement in CSR efforts, promoting a bottom-up approach that cultivates a feeling of ownership among community leaders. Integrating community representatives into the CSR planning phase could strengthen trust and ensure alignment with local needs, fostering proactive and participatory CSR practices. To further mitigate internal disruptions, BiECom could adopt conflict resolution mechanisms, ensuring alignment between head office directives and regional team execution. Such frameworks would promote cohesion and reduce friction, enabling seamless CSR implementation. Additionally, BiECom Nigeria could address perceived bias in CSR implementation by adopting a transparent selection framework for beneficiaries and programme locations. For instance, engaging local representatives and field staff in the decision-making process would improve inclusivity and align CSR actions with grassroots realities. A senior manager stated, *"Inclusivity and collaboration are the key to CSR credibility"* (SLR23), emphasising the necessity of ensuring transparency and fairness. These problems could result in unfavourable opinions among stakeholders and impede the company's

capacity to create positive perceptions of its dedication to CSR and social responsibility. Therefore, the notion of impression creation in the Impression Management Framework is apparent since the business must actively create favourable impressions to control stakeholders' perceptions and uphold its reputation.

The efficacy of CSR implementation teams has ignited a spirited discussion among field managers. While certain individuals have appropriately highlighted the significance of "*interdepartmental collaboration*" (MLR11), others have stressed its central role in "*attaining wider benefits*" (LLR19). There were concerns about the selection process, with indications of prejudice that might potentially impede BiECom Nigeria's CSR efforts (LLR20). Moreover, some managers have seen a lack of cohesion or unity between the head office and regional employees, resulting in obstacles to effectively implementing CSR initiatives (SLR23). This emphasises the pressing necessity for enhanced collaboration. The presence of internal conflicts and barriers within BiECom Nigeria in relation to CSR implementation exemplifies the notion of disruption in Institutional work framework. These internal conflicts and barriers hinder the company's capacity to efficiently execute its CSR initiatives and meet its obligations of social responsibility.

A middle-level manager expressed agreement with this viewpoint, emphasising the evident bias in choosing locations for CSR operations (MLR9). Moreover, the deliberate choice of essential field staff has the capacity to greatly advantage BiECom Nigeria. This strategy can potentially promote improved cooperation between employees in the field and those at headquarters, leading to more efficient interaction with communities and creating a positive outlook for the future of our CSR activities (SLR16). However, managerial insights indicate that deliberately selecting persons for the CSR programme could greatly improve the company's capacity to promote positive relationships and attain financial prosperity (MLR14). These findings emphasise the disruptions in the CSR implementation process inside BiECom Nigeria, which can impede its capacity to implement its commitments to social responsibility properly. It also highlights the need for greater transparency and inclusivity in the selection process to align actions with broader CSR goals and improve stakeholder perceptions.

However, concerns surround the fairness and transparency of the beneficiary selection process for BiECom Nigeria's CSR programmes. Some middle-level managers perceive a "*bias in the selection process*" (MLR25), which causes them to question its fairness. In addition, there is a view that the selection process for CSR programmes solely involves head office

officials, disregarding other employees who may have superior knowledge of appropriate recipients (MRL8). The presence of internal conflicts and barriers within BiECom Nigeria regarding CSR implementation exemplifies the notion of disruption in Institutional work framework. These conflicts and barriers hinder the company's capacity to implement its CSR initiatives and meet its social responsibility efficiently.

One viewpoint of note posits that the department's lack of effective communication and collaboration for CSR activities has resulted in difficulties, such as “*deliberate obstacles from some respondents*” (SLR13) and acts that undermine the advancement of CSR programmemes (HCR35). The corporation suffers a considerable loss due to the absence of cooperation within the community for implementing CSR (SLR22). Furthermore, some managers believe that BiECom Nigeria's employees lack an understanding of the CSR concept, resulting in confusion and a lack of seriousness (SLR13). While addressing these challenges, BiECom Nigeria could transition from reactive to proactive CSR strategies, ensuring long-term sustainability and strengthening stakeholder trust. A framework that combines transparency, collaboration, and community engagement could significantly enhance the effectiveness and credibility of CSR initiatives.

BiECom Nigeria has difficulty choosing persons for CSR implementation, with suggestions including key employees and regional customer relations officers. However, these issues reveal interruptions in institutional activity, impeding the company's capacity to successfully carry out its social responsibility responsibilities. The corporate communication unit usually monitors CSR initiatives, while local community leaders take a top-down approach, leading to dissatisfaction. Community interaction is critical for increasing ownership and creating good impressions of CSR initiatives. Internal disputes and hurdles limit CSR implementation, such as a lack of interdepartmental coordination and cohesiveness among headquarters and regional staff. Middle-level managers emphasise the necessity of carefully selecting persons for CSR programmemes, but questions regarding fairness and transparency in recipient selection procedures continue. Addressing these difficulties is critical for BiECom Nigeria to properly deliver its social responsibility goals while maintaining good stakeholder impressions.

### **5.8 Neglecting the CSR Requirements**

The response from managers at BiECom Nigeria reveals a disparity of viewpoints regarding the availability of finances and the presence of a consistent CSR policy inside the organisation.

This misalignment reflects a disruption in Institutional Work, impeding the company's capacity to implement CSR effectively.

Some managers believe that the company does not have a specific allocation of funds for CSR initiatives, suggesting a perception of inconsistency or disregard for meeting CSR requirements. One manager argues that the absence of a dedicated annual budget for CSR indicates a lack of commitment to the concept despite its acknowledged advantages (MLR11). In contrast, another senior-level manager recognises the existence of a budget but highlights its lack of stability caused by unpredictable spending. They state, *"Our budget is inconsistent, but generally, we exceed it due to continuously rising costs"* (SLR6). A consistent budgeting framework would ensure the predictability of CSR financing and reduce disruptions in project execution.

Furthermore, there are divergent opinions regarding establishing and integrating a CSR policy within BiECom Nigeria. While some managers claim that the company is formulating an all-encompassing CSR policy to direct its initiatives and ensure they align with community needs and company objectives (MLR21), others argue that the current CSR policy is not adequately incorporated into its overall management strategies. This highlights the need to embed CSR into BiECom Nigeria's corporate strategy, ensuring alignment with its long-term vision and institutional priorities. This lack of integration demonstrates the concept of disruption in the Institutional Work framework, as internal inconsistencies prevent the efficient implementation of CSR policies. One manager expressed this concern:

*"The CSR policy is not integrated into the company policy. When I say integrated, it should be so that management endorses and supports it because now, employees are determining how CSR will be implemented. The company does not become firm on it"* (MLR10).

Several managers at BiECom Nigeria offer differing views on CSR concerning regulatory requirements. While some respondents, for example, (MLR21), believed that regulatory obligations were the driving force behind CSR initiatives, others claimed that CSR practices at BiECom Nigeria were not imposed through regulators but rather aligned with the company's strategic objectives (SLR22). The presence of contradictory opinions indicates a lack of clarity regarding the regulatory requirements for CSR at BiECom Nigeria. Creating clear guidelines

that define CSR regulatory requirements and their relationship with the company's strategy could bridge this gap.

Furthermore, the findings indicate a dearth of clarity and emphasis on CSR activities at BiECom Nigeria. Some managers have expressed concern about the reactive approach to CSR programmes and the perceived lack of priority given to CSR by management. Transitioning from reactive to proactive CSR would involve integrating feedback loops from stakeholders and implementing CSR initiatives that focus on long-term sustainability and shared value creation. These perceptions can influence stakeholders' impressions of the company's dedication to CSR and its overall corporate reputation. Hence, impression construction in the Impression management framework is apparent, as the company must proactively shape stakeholders' perceptions and impressions of its CSR projects to uphold a favourable corporate image.

Transitioning from reactive to proactive CSR strategies would require BiECom Nigeria to adopt a systematic approach that incorporates continuous feedback from stakeholders. For instance, BiECom could establish regular community engagement forums to gather input on CSR priorities and evaluate the impact of ongoing initiatives. These forums would also help establish trust and accountability, promoting a collaborative environment that links corporate objectives with the needs of the community. Furthermore, the company must guarantee that CSR initiatives are integrated into its long-term strategic vision and objectives. One potential approach to achieving this includes integrating CSR objectives into annual performance evaluation and business planning processes, creating accountability at every levels of the organisation.

To summarise, BiECom Nigeria seems to have difficulty selecting employees for CSR implementation, with suggestions including key employees and regional customer relations officers. However, these issues reveal disruptions in institutional work, impeding the company's capacity to carry out its social responsibility obligations successfully. The corporate communication unit usually monitors CSR initiatives, while local community leaders believe the company takes a top-down approach in its CSR, which leads to dissatisfaction. Community interaction is critical for increasing ownership and creating good impressions of CSR initiatives. Internal disputes and hurdles limit CSR implementation, such as a lack of interdepartmental coordination and cohesiveness among headquarters and regional staff. Middle-level managers emphasise the necessity of carefully selecting persons for CSR



programmemes, but questions regarding fairness and transparency in recipient selection procedures continue. Addressing these difficulties is critical for BiECom Nigeria to adequately deliver its social responsibility goals while maintaining good stakeholder impressions.

### **5.9 Discontinuing the key programme**

Participants discussed and analysed BiEcom Nigeria's current CSR programmeme, providing insights into their overall negative evaluations of its role and performance. They specifically examined the factors that contribute to this feeling, especially in relation to important CSR programmes that have a wider influence, such as the Women Literacy Centre (WLC) and the Winning the Heart Model. Several participants, including a middle-level manager (SLR7), pointed out that the programmeme had a specific “*six months*” time frame. This opinion is consistent with feedback from host community members, who stated that “*the programmeme lasted for seven months*” (HCR40). However, several managers expressed contrasting viewpoints, emphasising that the programmeme was first created as a pilot CSR initiative with the intention of recurring every six months. The programme's main objective was to empower the direct beneficiaries, women students who participated in it.

In addition, the conversations revealed aspects that could potentially impact the effectiveness of BiECom Nigeria's CSR programmemes, particularly the extent to which they align with the community's needs and the stakeholders' satisfaction levels. Some respondents recognised the substantial positive influence of the Women's Literacy Centre (WLC) programmeme on both BiECom Nigeria and the community. However, some respondents from the host community expressed dissatisfaction with the company's inability to fulfil promises regarding exclusive support and resources for graduated women. One respondent appealed for the realisation of these promises, stating: “*We are also appealing for the fulfilment of the promise for empowerment and provision of capital support for a business startup*” (HCR42).

The programme's objectives seemed to focus on establishing a strong basis for women to develop their skills and empowering them by equipping them with the necessary resources and opportunities to succeed in their chosen fields. The ultimate goal was to promote women's self-reliance and autonomy, empowering them to contribute significantly to their communities. Nevertheless, several individuals from the host community expressed a contrasting viewpoint, highlighting that although education was significant, their primary requirement was assistance in developing their entrepreneurial endeavours. As one respondent expressed,

*"Well, education is not the priority for now, although it is important, but we want entrepreneurship support. Some of us in the community have some skills, but we lack the capital to develop our entrepreneurship, and this is our concern" (HCR41).*

One participant stated that while education is important, it is not currently the top priority. Instead, they emphasised the need for help in entrepreneurship. They explained that although some community members have abilities, they lack the necessary resources to build their entrepreneurial ventures, which is a major issue for them (HCR41). When discussing the difficulties and limitations that BiECom Nigeria faces in its CSR initiatives, a high-ranking manager (SLR22) emphasised issues such as inadequate planning, insufficient intellectual capabilities, and limited overall impact (LLR19). Furthermore, *"the company's CSR programmes stopped due to the departure of the main CSR consultant"* (TLR3), which was recognised as a major obstacle. As an example, a manager at a high level stated,

*"I am of the opinion that the Indian technical partner was the sole individual who demonstrated a genuine commitment to the programme, as discussed during our conversation. However, when he returned to his home country, the programme came to an end" (SLR23).*

Both participants from BiECom Nigeria and the host community expressed dissatisfaction with the current state of CSR activities (TLR4), indicating potential deficiencies in the company's capacity to implement a successful CSR programme. The consultant expressed the same attitude, expressing regret over the insufficient communication between the (MD/CEO) and other stakeholders regarding the ongoing CSR activities started during their term in office. The respondent expressed their disappointment at the lack of communication between the MD/CEO and others regarding the continuation of the CSR initiatives initiated after their departure from the company. They are concerned that no one is taking the initiative to emphasise the significance of CSR to the MD (TLR24).

To summarise, the disruptions found in BiECom Nigeria's CSR programme and the differing opinions of stakeholders highlight the difficulties and intricacies of efficiently administering CSR efforts. Theoretical links explain how internal disturbances and stakeholder perceptions impact the results and reputation of BiECom Nigeria's CSR initiatives within its institutional and community environments.

## 5.10 Chapter Summary

This chapter thoroughly consolidates the data, presenting them using an analytical coding table and meticulously examining the research outcomes. The investigation explores various complex interpretations and understandings of CSR within BiECom Nigeria and the neighbouring communities. Although CSR has evolved within BiECom, the predominant approach still mostly focuses on philanthropy, with irregular and reactive activities being the norm. Furthermore, upon examination of BiECom's CSR practices, it was observed that they engage in a regular series of activities, including making donations, drilling boreholes, constructing drainage systems, and participating in voluntary educational initiatives. Furthermore, this study clarified the different factors that led BiECom to undertake CSR activities, as well as the noticeable effects of these initiatives. Furthermore, the research revealed notable obstacles impeding BiECom Nigeria's successful execution of CSR. The hurdles encompass the lack of specific financial resources, inadequate intellectual capacity, and a dearth of clearly delineated execution techniques. Addressing these obstacles is crucial to improving the effectiveness and benefits of BiECom's CSR efforts. Additionally, this analysis highlights the intricate nature of CSR in BiECom Nigeria, highlighting the importance of strategic improvement and proactive actions to optimise the beneficial results for both the firm and the communities in which it operates.

The findings suggest that CSR at BiECom Nigeria is contextually driven and reflects the unique socio-economic and institutional challenges of operating in Northern Nigeria. The fragmented nature of CSR practices characterised by ad hoc initiatives, cultural influences, and weak regulatory frameworks highlights the complexities of implementing CSR in developing countries. This underscores the need for a hybrid CSR model that integrates local socio-cultural dynamics with strategic business objectives to create shared value. To advance CSR within BiECom Nigeria, the following key strategies are recommended:

- Establishing structured feedback mechanisms to align CSR efforts with community needs.
- Embedding CSR goals into the company's strategic vision and performance evaluation processes.
- Developing transparent beneficiary selection criteria to address perceptions of bias.
- Designing capacity-building programmes focused on sustainable outcomes rather than sporadic philanthropy. These measures would not only enhance CSR's efficacy but also

position BiECom as a leader in fostering corporate accountability and community development in Northern Nigeria.

Furthermore, addressing systemic barriers such as financial instability, weak institutional frameworks, and limited community participation will be critical to the long-term success of CSR in BiECom Nigeria. These efforts must be supported by policy innovations and partnerships with government and non-governmental organisations to scale impact and institutionalise CSR within the broader socio-economic fabric of Northern Nigeria.

## Chapter Six: Discussion of Findings

### 6.1 Introduction

Chapter 5 offered a detailed analysis of the interviews with various stakeholders of BiECom Nigeria, providing insight into the company's CSR practices. Through thematic and Saliency analysis, 41 first-order codes and 9 emerging themes were identified. The chapter explored how BiCom Nieria navigates its CSR implementation as an Indigenous company based in a developing country. The analysis revealed significant challenges related to Institutional work framework and Impression management framework, which inform BiECom's efforts to build a corporate reputation and maintain legitimacy. This chapter aims to bridge these findings with the theoretical frameworks, offering a cohesive description highlighting how CSR functions as both a tool for institutional change and an instrument for managing perceptions. Building on the findings from Chapter 5, Chapter 6 explores deeper into the implications of these themes. This chapter integrates the findings with the relevant literature, focusing on how BiECom's CSR initiatives are strategically employed to navigate socio-cultural norms, manage reputation, promote community acceptance, and enhance a positive corporate image, and address local socio-economic challenges. The integration emphasises a hybrid model shaped by local traditions, societal needs, and global influences, providing insight into how CSR activities are tailored to both local and global standards.

### 6.2 Hybrid Theoretical Alignment

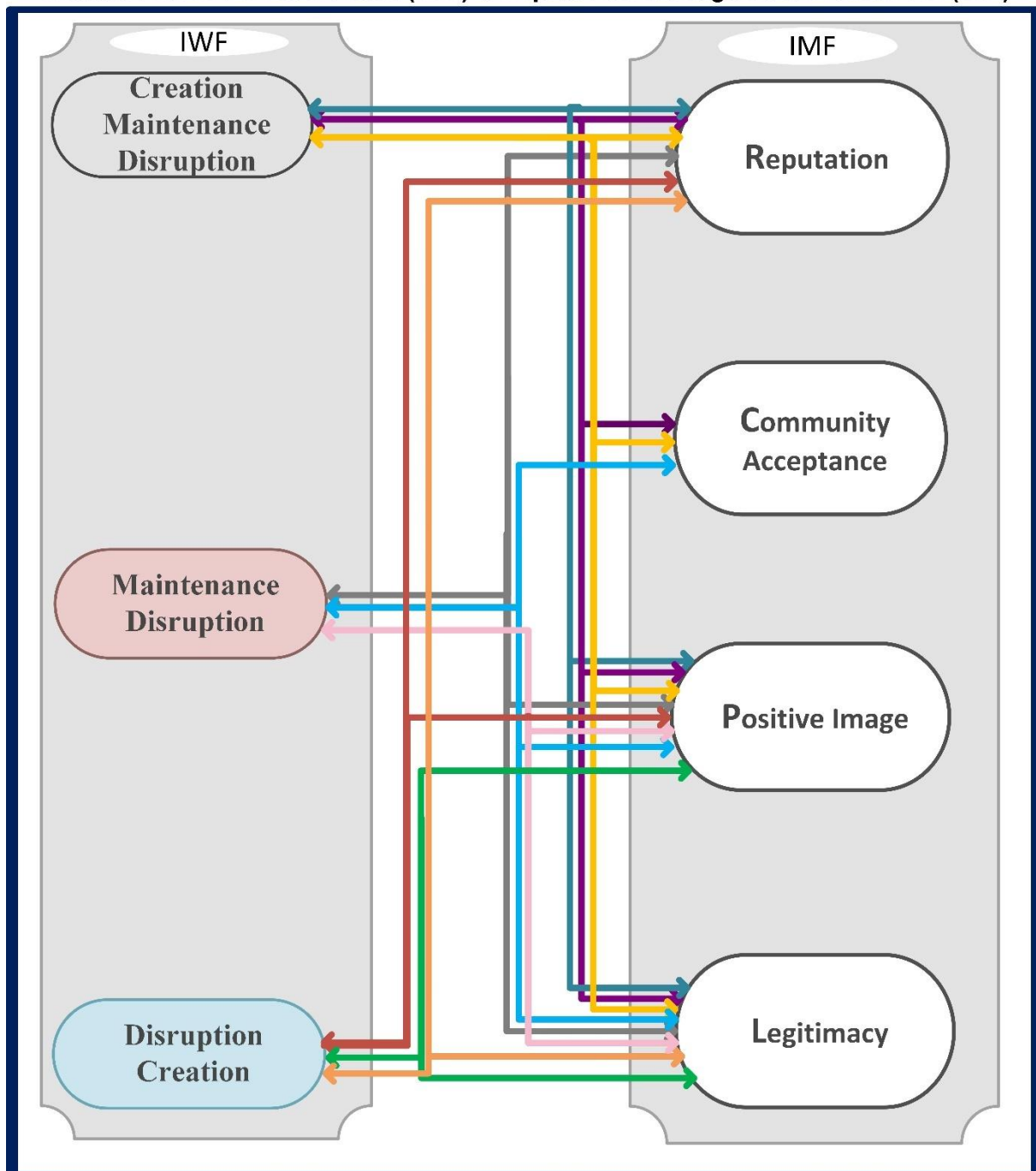
Figure 6.1 demonstrates the hybrid interplay between the Impression management framework and the Institutional work framework, explicitly linked to BiECom Nigeria's strategies. The figure includes case-specific examples, such as the Women's Literacy Centre and the "Winning the Heart Model," to illustrate how BiECom's CSR initiatives operate at the intersection of managing impressions and reshaping institutional norms. For example, these CSR initiatives are not merely image-building exercises but are also designed to address stakeholder resistance, such as community scepticism about CSR intentions.

This model emphasises that CSR is not static but a dynamic process continuously evolving in response to changing stakeholder expectations and institutional pressures. For instance, introducing ad-hoc initiatives, such as providing rubber buckets for water collection, reflects attempts to disrupt existing institutional voids. At the same time, ongoing collaborations with community leaders demonstrate efforts to maintain legitimacy. The hybrid approach illustrates

that CSR activities are strategically positioned to improve both immediate reputation management and building long-term legitimacy.

The hybrid framework serves as a foundation for understanding how CSR efforts function within a broader institutional work framework. They help to create new norms or disrupt old ones while managing impressions and stakeholder expectations. This interplay provides insight into how the theoretical alignment supports strategic CSR decisions and highlights the role of CSR adaptability in navigating complex institutional settings. Integrating the Institutional work and Impression management frameworks provides a comprehensive framework for understanding CSR at BiECom Nigeria. The institutional work framework emphasises how companies create, maintain, and disrupt institutional norms through CSR, which is crucial in a developing country like Nigeria, where regulatory environments are often unstable (Lawrence et al., 2009). On the other hand, the Impression management framework helps explain how BiECom strategically manages external perceptions of its CSR initiatives to maintain corporate legitimacy and reputation (Goffman, 1959; Elsbach, 1994). This hybrid approach ensures that both the internal dynamics of CSR practices and the external image-building strategies are fully explored.

## Institutional Work Framework (IWF) & Impression Management Framework (IMF)



**Figure 6.1:** Hybrid Theoretical Alignment in Discussion

### 6.3 Managing Reputation

In the Impression management framework, managing reputation is not a passive process but involves deliberate and strategic efforts to shape the perception of stakeholders. Through Impression Management (Goffman, 1959), organisations engage in behaviours that highlight their positive aspects while mitigating potential negative impressions. Chapter 2 highlighted

that CSR, particularly in developing countries like Nigeria, often focuses on philanthropy and community engagement to build and maintain a positive reputation (Amaeshi et al., 2016; Visser, 2008; Carroll, 2009; Porter & Kramer, 2006). BiECom’s strategic CSR initiatives resonate with these findings, as the company engages in sponsorships and media communications to manage its reputation. These CSR efforts aim to address a historical gap left by previous companies, which lacked consistent CSR practices under government-controlled ownership. This gap necessitated creating a new corporate image aligned with stakeholder expectations.

Disrupting previously held negative perceptions through CSR activities aligns with discussions on how CSR helps companies in developing nations navigate reputation challenges (Jamali & Neville, 2011). This reflects institutional work, where companies create, maintain, or disrupt norms to influence stakeholder perceptions. In this study, CSR initiatives are analysed through the lenses of institutional work and impression management frameworks. This approach demonstrates how BiECom’s CSR strategies contribute to shaping perceptions and stabilising corporate-community relationships amid challenges like debt accumulation, poor community relations, and energy theft. The dynamic nature of CSR enables the company to adjust its strategies in response to changing stakeholder demands and external influences, making CSR both a strategic tool and an institutional mechanism for navigating complex socio-economic environments.

**Table 6.1: Managing Reputation Linked to Institutional Work Framework**

Managing Reputation			
Impression Management	Creation	Maintenance	Disruption
CSR as a tool for strategic reputation management	Establishing new corporate norms post-privatisation to align with stakeholder expectations	Maintaining legitimacy through communication strategies, including social media engagement and public sponsorships	Moving from government-controlled norms to private ownership practices and redefining corporate-community relationships
CSR as a Reactive Strategy for Crisis Management		Addressing immediate community needs through targeted CSR efforts such as IDP support and corruption mitigation.	Tackling community resistance, such as vandalism and energy theft, by shifting perceptions and establishing trust.



The table above highlights the linkage between elements of the Institutional work framework and managing reputation Impression management framework. This is further discussed below.

### **6.3.1 CSR as a Tool for Strategic Reputation Management**

This subsection revealed the following findings: lack of CSR practices by previous companies, CSR as a communication strategy, creating customer intimacy, providing various interpretations of CSR, and financial and charitable foundations based on religious beliefs. It also identified strategic sponsorships, social media engagement, and public reporting as tools used to manage reputation. CSR initiatives at BiECom serve not only to address immediate societal expectations but also to strategically manage the company's long-term reputation. For example, BiECom's social media engagement promotes CSR initiatives and helps the company redefine its post-privatization identity, bridging the gap between global CSR expectations and local stakeholder priorities.

CSR as a communication strategy is particularly significant in positioning BiECom as a socially responsible organisation. This involves engaging in strategic sponsorships, social media campaigns, and public reporting that showcase its commitment to community welfare. For example, the empowerment programmes and building boreholes demonstrate CSR initiatives that create customer intimacy by addressing local needs and fostering a sense of connection between the company and its host communities. The impression management framework supports this by explaining how CSR activities are designed to align with stakeholder expectations, thereby managing external perceptions and enhancing corporate legitimacy (Elsbach & Sutton, 1992; Goffman, 1959). Simultaneously, the Institutional work framework highlights the role of CSR in shaping institutional norms that align with both local and global CSR standards (Lawrence & Suddaby, 2006).

BiECom's approach, which incorporates financial and charitable contributions rooted in religious beliefs, reflects its adaptation to the socio-cultural dynamics of northern Nigeria. This strategic alignment with cultural and religious values strengthens BiECom's reputation, builds trust within the community, and reinforces institutional legitimacy. Moreover, the shift from government-controlled ownership to a privatised model of CSR disrupts the status quo, marking a critical step in redefining the company's identity and creating new norms for corporate responsibility. This is consistent with Freeman's stakeholder theory findings, which stress the importance of engaging diverse stakeholders (Freeman, 1984). Previous research, such as Goffman's (1959) Impression management framework, aligns with these findings,

showing that organisations engage in behaviours to influence how others perceive them. Lawrence & Suddaby's (2006) Institutional work framework further explains these actions as efforts to create and maintain institutional legitimacy.

As highlighted by Ashraf et al. (2021), Palazzo et al. (2020) and Vogler & Eisenegger (2021) using CSR as a strategic communication tool enables organisations to manage their reputation, McFarland et al. (2023) turning CSR into more than just a responsibility but also a tool for "*impression management motivation*". Other scholars highlighted that using the Institutional work framework as a lens (Lawrence & Suddaby, 2006; Yin & Jamali, 2021), can explain these actions as deliberate efforts to create and maintain institutional legitimacy. BiECom's CSR efforts reflect Institutional work framework where the company engages in deliberate actions to create and maintain institutional legitimacy. For example, CSR initiatives that focus on community intimacy establish a long-lasting positive perception of the company, as discussed by Glover et al. (2014) and Risi et al. (2022). CSR becomes a continuous process of reputation maintenance.

BiECom Nigeria is actively reshaping its reputation by making CSR an important part of its communication strategy. Incorporating CSR as a critical component of its communication strategy, the company proactively redefines its approach to enhancing and energising its reputation. An additional illustration of this initiative can be observed in the company's active engagement on social media platforms, which not only reinforces the establishment of this new standard but also plays a pivotal role in preserving the company's overall reputation. Creating customer intimacy indicates maintaining the new reputation in the eyes of the host communities and other relevant stakeholders. Furthermore, financial and charitable foundations based on religious beliefs and strategic sponsorships provide avenues for the company to bridge the gap of understanding and continuously maintain the newly created reputation.

According to the Impression management framework, CSR activities are systematically designed to align with stakeholder expectations, manage perceptions and enhance corporate legitimacy (Goffman, 1959; García-Sánchez & Araújo-Bernardo, 2020). Simultaneously, the Institutional work framework explains how these initiatives align with both local and global CSR standards, fulfilling institutional expectations (Lawrence & Suddaby, 2006). Similarly, changing from the previously existing status quo of the lack of CSR practices reflects a disruption from the previous way institutional work was being carried out. In the previous

status quo, it was under the government's control, and the need to maintain a good reputation from the community was not considered a key concern until it was privatised.

Studies on IM explain that individuals or organisations attempt to engage in symbolic activities to frame and control the perceptions others have of them (Molecke & Pinkse, 2020). In BiECom's case, CSR is utilised as a tool for impression management, aiming to portray the company as a socially responsible entity. This approach is about creating a positive image and maintaining and enhancing institutional legitimacy within the community and the broader societal context. Lawrence and Suddathrough's (2006) Institutional work framework offer an understanding of how these impression management activities are embedded within wider institutional practices.

### **6.3.2 CSR as a Reactive Strategy for Crisis Management**

The study revealed issues such as debt accumulation, providing relief to internally displaced persons (IDPs) of Boko Haram, poor community relations, a negative reputation, and rampant energy theft, leading to poor revenue generation. Additional findings include the impact of corruption, ineffective stakeholder engagement, and insufficient investment in sustainable energy solutions. These challenges highlight how CSR activities are often reactionary, addressing immediate crises rather than preventing them through sustainable practices.

Debt accumulation and poor community relations are particularly pressing challenges BiECom has wanted to address through CSR initiatives. For example, providing relief to IDPs affected by Boko Haram demonstrates the company's effort to respond to immediate community needs while improving its societal standing. Similarly, CSR activities focused on tackling energy theft and promoting transparency aim to rebuild trust with stakeholders and mitigate negative perceptions.

This aligns with Goffman's Impression management framework, where actions are strategically performed to influence perceptions. Through the lens of the Institutional work framework, BiECom's CSR efforts can be seen as maintenance work to preserve institutional stability and legitimacy amid crises. For instance, partnerships with local NGOs and community leaders have helped BiECom address corruption and ineffective stakeholder engagement, reflecting a shift from short-term crisis management to longer-term relationship-building. While striving to maintain its CSR, BiECom Nigeria responded to various societal challenges by engaging in reactive CSR activities. These initiatives have included providing relief for IDPs, addressing

energy theft, and mitigating corruption's impact on community relations. The insufficient investment in sustainable energy solutions, however, highlights a key area where BiECom's CSR efforts remain constrained by resource limitations and policy fragmentation. To overcome this, the company must transition toward proactive, integrated CSR strategies that align with local needs and global sustainability goals.

As BiECom continues to navigate these challenges, its efforts to improve community relations and address systemic issues like corruption illustrate how CSR can disrupt negative norms and establish new standards of corporate responsibility. These disruptions reflect the broader institutional work required to redefine expectations for CSR in northern Nigeria, where informal norms and weak regulation dominate. These forms of institutional work aim to maintain BiECom's reputation and mitigate negative perceptions, thus ensuring continued stakeholder support. Addressing corruption and engaging stakeholders more effectively are efforts to maintain institutional stability and legitimacy.

The company's difficulties include debt accumulation and poor community relations, which reflect the disruptive aspects of institutional work. This deliberate approach challenges the prevailing expectation of maintaining the status quo under government control, where CSR was not a priority. Instead, it advocates for aligning with new standards to address these concerns. Moreover, disruption entails tackling rampant energy theft and addressing underlying issues contributing to a negative reputation. These factors have sparked a re-evaluation of the status quo, leading to the establishment of a new set of norms to rebuild a positive reputation.

CSR, when used reactively, is not focused on creation but instead addresses ongoing crises and stakeholder concerns. As noted in Chapter 2, companies in developing countries often use CSR to deal with negative public perceptions or crises (Jamali & Neville, 2011). In BiECom's case, CSR is utilised to mitigate reputational damage caused by energy theft, debt accumulation, and poor community relations. While addressing issues like negative reputation and corruption, BiECom's CSR efforts can disrupt negative perceptions and practices and introduce new standards and expectations for CSR within the community. Investment in sustainable energy solutions also represents a shift towards more responsible and forward-thinking practices, potentially disrupting the status quo.

From an Impression management framework perspective, the reactive CSR strategy aims to manage stakeholder impressions during crises (Goffman, 1959; Shea, 1999). However, these

strategies are seen as short-term measures rather than proactive CSR efforts, which limits their long-term effectiveness, as explored in the literature on strategic CSR (Porter & Kramer, 2006). BiECom's reactionary CSR activities reflect a strategy to address immediate negative perceptions and restore legitimacy. This form of Impression management framework is where CSR counteracts adverse events and improves the company's standing. The findings support Rim and Ferguson's (2020) assertion that many organisations tend to use reactive impression management strategies. It is interesting to note that some firms use a reactive tactical approach against the prevailing literature (Groza et al., 2011; Rim & Ferguson, 2020), which suggests that proactive strategies are more effective in establishing a lasting identity built on competence and trustworthiness (Al-Omouh et al., 2023). Lawrence and Suddaby's (2006) concept of institutional maintenance work provides insight into how these efforts are designed to stabilise and preserve the organisation's legitimacy in the eyes of stakeholders.

Providing relief to IDPs and efforts to improve community relations are examples of how BiECom uses CSR to manage its image and maintain institutional legitimacy. These activities are not just about immediate aid but are also strategic moves to enhance the company's reputation and build trust within the community. Addressing corruption and investing in sustainable energy are also strategic efforts to enhance long-term legitimacy. This approach aligns with Goffman's idea of managing impressions through strategic actions and Lawrence and Suddaby's notion of maintaining institutional stability through targeted efforts.

These findings support the work of O'Dwyer (2003), who found that immediate corporate goals often drive CSR practices. For example, the company focuses on immediate relief CSR initiatives for IDPs, illustrating efforts to simultaneously serve short-term business interests and long-term strategic goals. It also aligns with Jamali and Mirshak (2007), who emphasised the importance of systematic and strategic CSR planning. Furthermore, Carroll (1991) highlights the need for CSR to be proactive rather than reactive, which aligns with the need for BiECom to adopt a more strategic approach to CSR. This proactive stance is also echoed in the work of Pedersen (2006), who argues for a strategic CSR approach that integrates social and business goals to achieve long-term sustainability. This supports the idea that BiECom needs to transition from reactive to proactive CSR to achieve a sustainable impact.

#### **6.4 Community Acceptance**

Community acceptance is crucial for the long-term sustainability of BiECom Nigeria's capability to function successfully, particularly in regions where local support is significant for

the company's success. According to the Institutional work framework (Lawrence & Suddaby, 2006), BiECom's CSR initiatives aimed at implementing philanthropy are about maintaining legitimacy and creating a positive institutional identity that resonates with community expectations. This is reinforced by discussions in Chapter 2 about the importance of aligning CSR with local cultural values (Visser, 2009). From an Impression Management perspective, BiECom strategically uses CSR initiatives to build trust, promote positive relationships, and secure community support. Community acceptance refers to the extent to which the local community specifically accepts and supports a company's operations and initiatives (Hogan et al., 2022; Wickert, 2021).

**Table 6.2: Acceptance Linked to Institutional Work Framework**

Community Acceptance			
Institutional work	Creation	Maintenance	Disruption
Leveraging Philanthropy for Community Acceptance	Implementing voluntary teaching programs and vocational training initiatives such as "Education for Empowerment."	Maintaining community trust through periodic donations and discretionary CSR activities like celebrating Women's Day.	Introducing emergency healthcare donations and ad-hoc initiatives to address immediate community needs and reshape stakeholder perceptions.
Aligning CSR with Cultural and Religious Norms	Embedding religiously aligned initiatives like Ramadan food distributions and hijab donations to resonate with societal values.	Sustaining relationships through culturally aligned CSR activities like interfaith CSR events and baseline surveys.	Using CSR initiatives like the "Pay and Win" programme to challenge traditional top-down CSR perceptions and reshape institutional expectations

The table above highlights how BiECom Nigeria links elements of the Institutional work framework and Impression management framework to promote community acceptance. The subsections below elaborate on these concepts.

#### **6.4.1 Leveraging Philanthropy for Community Acceptance**

The study revealed the following findings: voluntary teaching activities, corporate giving, celebrating International Women's Day, unsystematic CSR activities, donations in different capacities, discretionary CSR exercises, and ad-hoc and periodic CSR implementation, which signifies the company's philanthropic CSR approach.

The philanthropic nature of CSR activities suggests a traditional view of CSR focused on charity rather than creating shared value. For instance, BiECom's "Education for Empowerment" program provides free vocational training to local youth, addressing immediate educational gaps while promoting a narrative of long-term corporate responsibility. This initiative demonstrates institutional creation through building trust within the community and aligns with stakeholder expectations. This aligns with Goffman's Impression management framework, representing institutional creation by fostering trust within the community and meeting stakeholder expectations (Goffman, 1959). Utilising an Institutional work framework, these philanthropic actions can be viewed as efforts to reinforce and sustain institutional norms and values that emphasise corporate kindness.

Through engaging in voluntary teaching activities and celebrating International Women's Day, BiECom is creating a positive image as a socially responsible entity. These activities help construct an institutional narrative that aligns the company with societal values. Engaging in unsystematic and ad-hoc CSR activities, such as corporate giving and discretionary donations, serves as maintenance work that aims to uphold BiECom's image as a responsible entity. For example, celebrating International Women's Day enhances BiECom's social legitimacy by aligning its image with global values of gender inclusion and empowerment. Similarly, donations during public health crises enhance perceptions of BiECom as a compassionate and proactive community partner. The discretionary and ad-hoc nature of these CSR activities can sometimes challenge expectations of more systematic CSR approaches, introducing flexibility that reshapes stakeholder perceptions. Lawrence et al. (2009) emphasise that aligning such activities with long-term institutional goals can ensure sustained community acceptance. The disruption creates opportunities for further institutional work to gain community acceptance. Research shows that CSR activities, particularly in developing countries, often focus on meeting immediate community needs, reflecting a short-term approach to relationship-building (Visser, 2006).

The philanthropic approach aligns with Goffman's Impression Management Framework, wherein CSR activities are used to construct and maintain favourable perceptions of BiECom as a benevolent entity. These actions also serve as institutional maintenance, reinforcing norms of corporate benevolence. However, without clear integration into broader strategies, philanthropic CSR risks are perceived as superficial, lacking the depth needed for sustainable impact. Structured initiatives like scholarship programs could address this gap, reinforcing both immediate community goodwill and long-term alignment with societal needs.

These findings corroborate the work of O'Riordan (2010), who found similar evidence of philanthropic CSR in other industries. Jamali and Mirshak (2007) highlighted the need for systematic implementation of CSR in developing countries. Additionally, the work of Bowman et al. (2001) suggests that the success of CSR activities depends on their alignment with consumer expectations and company values, supporting the need for a strategic approach. This also aligns with Porter and Kramer's (2011) concept of creating shared value, which advocates for integrating CSR into business strategy to achieve mutual benefits for the company and society.

#### **6.4.2 Aligning CSR with Cultural and Religious Norms**

The study revealed the following findings: Pay and win initiatives, aligning cultural and religious values, the constitution of the CSR Implementation team, embedding a borrowed CSR strategy, and conducting a baseline survey. These actions highlight the role of cultural alignment in CSR acceptance.

BiECom employs culturally and religiously aligned CSR strategies as a form of impression construction to gain legitimacy within the community. For example, its Ramadan food distribution initiative resonates with societal values, aligning CSR practices with community expectations. By embedding CSR within local religious traditions, such as donating hijabs during educational programmes, BiECom enhances its institutional legitimacy. The constitution of a CSR implementation team and embedding borrowed CSR strategies exemplify institutional maintenance, ensuring that CSR activities remain aligned with cultural values and stakeholder expectations. Conducting baseline surveys to identify specific community needs enhances BiECom's ability to adapt its CSR activities to both cultural expectations and operational goals.

From the Impression Management Framework perspective, aligning CSR strategies with cultural and religious norms is a deliberate attempt to construct a favourable image. For example, the "Pay and Win" initiative portrays BiECom as a responsive and community-oriented entity while achieving its operational goals. This reflects the work of Tong et al. (2020), which found that targeted CSR activities like BiECom's religiously aligned initiatives can enhance stakeholder trust and operational performance.

Conducting surveys and integrating cultural values also disrupt traditional, less-inclusive CSR practices by tailoring initiatives to the community's specific needs. Such efforts reflect



BiECom's evolving CSR practices as it adapts to the socio-cultural landscape in its host communities. The institutional work framework helps us understand these efforts as institutional work to create and maintain legitimacy within the community (Lawrence and Suddathrough, 2006). Furthermore, by tailoring CSR initiatives based on these insights, BiECom introduces new standards and practices that can reshape stakeholder expectations and perceptions. Goffman's Impression management framework suggests that organisations use strategic behaviours to influence how they are perceived (Burgoon et al., 2002; Swider et al., 2021). In BiECom's case, aligning CSR strategies with local cultural and religious values is a deliberate attempt to construct a favourable image within the community. The Pay and Win CSR initiatives portray BiECom's targeted efforts to influence customers' perception towards a responsible company aimed at meeting their operational goals. This finding is consistent with Tong et al. (2020), who found that target CSR is positively associated with abnormal returns and strengthens stakeholder value and positive relationships. However, this is also a form of impression construction, where CSR aligns the company's practices with the community's expectations, thereby enhancing its legitimacy and acceptance. The institutional work framework helps us understand these efforts as institutional work to create and maintain legitimacy within the community (Lawrence and Suddathrough, 2006).

Through constituting a CSR Implementation team and embedding a borrowed CSR strategy, BiECom is organising its efforts to ensure that CSR activities are aligned with local values and expectations. This approach enhances the company's image, builds stakeholder trust, and supports local values related to the community's religious faith. CSR initiatives complement these efforts to promote inclusivity and broaden the scope of BiECom's societal engagement. The company is committed to equity and societal cohesion by involving diverse community groups.

These findings are consistent with O'Riordan (2010) identified both philanthropic and integrative CSR practices, supporting the idea that CSR strategies can vary based on context and objectives. Bondy et al. (2012) found that multinational corporations often focus on CSR activities that provide strategic value, which aligns with BiECom's approach to aligning CSR with local values. Becker-Olsen et al. (2006) highlighted the positive impact of proactive CSR initiatives on consumer beliefs and attitudes, reinforcing the importance of strategic and well-organised CSR efforts. This study extends these findings to the context of an electricity distribution company in Nigeria, emphasising the need for context-specific CSR strategies.

The findings of related studies (Alsaadi (2021), Koleva (2021) and Shin et al. (2022)), align with this study's findings on managing the acceptance elements of Impression Management driving institutional work through CSR. Examining the study's discoveries through the Impression Management Framework, there is substantial support for viewing impression motivation as the driving force behind CSR in the case company. Furthermore, when comparing the findings of this study with those from the existing literature (Hall et al., 2023; Hamza et al., 2023; Hamza & Jarboui, 2022; Latif et al., 2018; Tong et al., 2020; van der Linden, 2019), it becomes evident that it substantially agrees with prior studies that support impression management as a driving force of CSR in businesses.

### **6.5 Managing Image**

Managing image in the context of impression management involves the strategies and tactics used by an organisation to construct and project a desired image to its stakeholders. This includes highlighting CSR achievements and engaging in activities that align with societal values. CSR in this framework is dynamic and subject to change as BiECom learns from past efforts, improving its CSR practices to better align with both stakeholder expectations and institutional norms. The Impression management framework explains how CSR activities are used to construct a desired image. According to the literature reviewed in Chapter 2, image management is essential for maintaining stakeholder trust in industries that face significant public scrutiny, such as the energy sector (Freeman, 1984; Miotto et al., 2020; Porter & Kramer, 2006).

BiECom Nigeria, as an indigenous company based in northern Nigeria, operates within a distinct socio-cultural and economic context. CSR efforts are shaped by local traditions, informal norms, and community-driven expectations, making image management both an opportunity and a challenge. Unlike MNCs with structured CSR frameworks, BiECom's embeddedness in the local environment highlights the role of informal networks and community-driven norms in shaping its CSR strategies. Informal community values and religious beliefs significantly influence corporate legitimacy and stakeholder perceptions, necessitating an adaptive approach to image management.

**Table 6.3: Managing Image Linked to Institutional Work Framework**

Managing Image			
Institutional work	Creation	Maintenance	Disruption
Strategic CSR as a Tool for Image Construction	CSR activities are designed to promote a socially responsible image among stakeholders.	Strengthening established perceptions of CSR through active stakeholder communication	Introducing new CSR norms that reflect both local community expectations and global CSR standard
Challenges in CSR Implementation and Image Management		Managing perceptions through stakeholder engagement despite internal sabotage and resistance.	Biased implementation and internal sabotage disrupting CSR outcomes
Reactive CSR and the Need for Strategic Integration	CSR measures taken to address specific crises and stakeholder concerns.	Bridging short-term crisis responses with long-term strategic CSR goals.	Shifting from crisis-driven CSR to proactive, integrated practices.

The table above highlights the linkage between institutional work and impression management frameworks and explains BiECom’s efforts to construct, maintain, and reshape its corporate image. The following sections explore these dimensions in greater detail.

The interplay between the Institutional Work and Impression Management frameworks helps explain BiECom’s approach to CSR in Nigeria. When combined, these frameworks reveal how image management efforts are not just strategic but also shaped by the cultural and institutional context. For instance, while BiECom’s CSR aligns with global standards to build its corporate image, it also incorporates community-centric practices that resonate with local traditions.

### 6.5.1 Strategic CSR as a Tool for Image Construction

While positioning CSR as a communication strategy, BiECom actively influences the discourse surrounding its social responsibility. This includes constructing messages that align with the

expectations and ensuring that CSR reflects societal and cultural values. By fostering direct and positive interactions with local communities, BiECom builds trust and goodwill, strengthens stakeholder relationships, and enhances its public image. Examples of BiECom's strategic CSR include the Women Literacy Centre initiative and support for displaced persons, both of which address immediate societal needs while reinforcing the company's image as a socially responsible entity. These efforts are deeply rooted in the socio-cultural realities of northern Nigeria, where communal support and religious values intersect with CSR practices. These initiatives highlight BiECom's commitment to creating shared value, reflecting the principles of institutional creation within the Institutional Work framework.

The hybrid approach to CSR adopted by BiECom reflects Nigeria's unique "local taste" of CSR, blending local traditions with global expectations. For instance, the Women Literacy Centre initiative not only tackles gender inequities but also aligns with community priorities for education and empowerment. This dual alignment ensures that CSR initiatives resonate with stakeholders while meeting international standards for corporate responsibility. However, the adaptability of CSR frameworks from developed countries to the Nigerian context remains a challenge. Unlike MNCs with structured CSR policies, BiECom's approach is more informal and reactive, shaped by immediate community needs rather than proactive, long-term strategic planning.

Strategic CSR initiatives such as these enable BiECom to embed itself within its host communities, using CSR as a tool to meet both societal expectations and global CSR standards. This reflects the Institutional Work Framework principle of institutional creation, where CSR initiatives are crafted to construct norms that reinforce corporate legitimacy. However, the study also identified biased CSR implementation and a tendency for CSR to reflect strategic bias rather than equitable allocation. For example, CSR programs in certain regions or locations were perceived as preferentially designed, undermining stakeholders' trust. This reflects the broader tension between imported CSR practices, often rooted in MNE strategies, and the need for locally adapted, context-sensitive initiatives. BiECom's efforts highlight the importance of balancing these global and local demands to foster inclusive, community-driven CSR practices. Furthermore, examples of BiECom's use of strategic CSR as a communication tool to manage its image are consistent with Porter and Kramer's (2006) argument that CSR can create shared value and build a positive public image. Aligning CSR with stakeholder expectations helps the company construct a positive image, consistent with the literature on strategic CSR in

developing countries (Jamali & Neville, 2011). For example, BiECom's sponsorship of education-related programs, such as its "Women Literacy Centre" initiative, demonstrates an effort to address societal concerns while fostering goodwill among its stakeholders. The findings also emphasise the need for CSR regulation within the Nigerian context. While informal norms and religious beliefs significantly influence CSR practices, the absence of formal regulatory frameworks can lead to ad hoc and inconsistent initiatives. A hybrid approach, where formal regulations complement community-driven practices, could enhance the effectiveness and sustainability of CSR in Nigeria. These findings align with O'Dwyer (2003), who found that external pressures and internal strategic goals often influence CSR conceptualisation. Xu (2014) highlighted the importance of aligning CSR with cultural and community expectations. Additionally, Shareef et al. (2014) suggest that local cultural and religious factors significantly impact CSR practices, reinforcing the importance of contextual understanding in CSR implementation. This perspective is further supported by Brammer and Millington (2005), who argue that CSR activities are often strategically used to enhance corporate image rather than to achieve genuine social impact.

### **6.5.2 Challenges in CSR Implementation and Image Management**

The findings highlight several challenges in CSR implementation that disrupt BiECom's image management efforts. These include biased CSR implementation, problematic CSR team selection, and instances of internal and external sabotage. For example, the selection of CSR teams based on perceived favouritism rather than merit disrupted the efficacy of CSR programs. This weakened internal cohesion and reduced the impact of initiatives designed to enhance BiECom's corporate image.

Internal sabotage, where employees actively resist or undermine CSR initiatives due to misalignment with organisational priorities, further complicates image management. These challenges reflect broader institutional weaknesses in CSR implementation, including limited resources, fragmented policies, and inadequate coordination. Such disruptions align with findings by Visser (2009), who emphasised the importance of structured and transparent CSR planning in developing countries.

In Northern Nigeria, where informal networks and religious values often dictate CSR practices, overcoming these barriers requires integrating local norms with structured, transparent CSR planning and implementation mechanisms. For example, involving regional managers familiar with local contexts in CSR planning could mitigate biases and enhance

community engagement. This approach aligns with the Institutional Work framework's focus on institutional maintenance, where collaboration strengthens organisational legitimacy.

These findings about undermining key supporting activities corroborate Lee et al. (2017), who concluded that businesses tend to focus on explicit CSR practices that their customers can easily identify. This tendency reflects stakeholder and institutional pressures that bias CSR practices toward customers, government, and regulatory bodies. Biased CSR implementation can be seen as a strategic response to these pressures, where companies prioritise actions that will yield the most visible and immediate reputational benefits. This aligns with the concept of impression construction in the Impression management framework, where organisations carefully craft their CSR activities to build and maintain a favourable public image. The selection of the CSR team and internal sabotage further highlight the complexities within organisational structures that impact CSR effectiveness. Internal and external sabotage and biased implementation can disrupt CSR efforts to manage image, highlighting opportunities for more creation of CSR and preservation for better alignment with the company's strategy.

As noted by Lawrence et al. (2011), disruptions in institutional work due to resource limitations can weaken CSR's long-term effectiveness, mainly when external stakeholder expectations are not consistently met. Simultaneously, the Impression management framework explains how inconsistencies damage the company's external image (Goffman, 1959; Elsbach & Sutton, 1992). Internal challenges, such as biased CSR implementation and sabotage, reflect the disruption of CSR efforts, which hinders BiECom's ability to manage its image effectively. This issue is noted in the literature, where inconsistencies in CSR implementation in developing nations are linked to poor internal coordination and lack of dedicated budgets (Visser, 2009). Sangeetha and Pria (2012) found that organisational structure, including having a dedicated CSR team, significantly influences CSR implementation. However, this study adds that merely having a dedicated team is insufficient if the team lacks the necessary skills and insights. This misalignment can lead to internal conflicts and sabotage, disrupting the effectiveness of CSR initiatives. This supports the idea that while a dedicated team is essential, the right skills and insights are crucial for effective CSR.

Elembilassery and Gurunathan, (2017) discovered that organisations focusing on their immediate neighbourhood and closely interacting with the local community are more likely to have effective in-house CSR practices. This study extends their findings by highlighting the importance of involving staff who are familiar with community needs rather than just having a

formal team. The emphasis on involving the right people indicates a need for deeper engagement and a genuine understanding of community concerns, aligning CSR efforts more closely with local realities. The findings support the view that impression construction drives CSR in businesses, as organisations engage in CSR to create positive stakeholder perceptions (O’grady et al., 2013). Influenced through stakeholder pressures, this strategic bias often prioritises high-visibility CSR activities. However, internal sabotage and biased implementation reveal the fragility of such approaches, as they can lead to discontent and inefficiencies within the organisation. This aligns with Impression management framework 's notion that impression construction is not always smooth and can encounter resistance and complications.

### **6.5.3 Reactive CSR and the Need for Strategic Integration**

The study revealed the following key findings; a lack of dedicated budgets by the company, poor policy integration, and reactive implementation of CSR. For example, CSR efforts to support internally displaced persons (IDPs) were launched as immediate relief projects but lacked follow-up and sustainable impact due to limited financial planning and fragmented policies.

This reactive approach reflects the broader tendency in Nigeria for CSR to be crisis-driven rather than proactively integrated into corporate strategy. While such initiatives address immediate needs, they often fail to deliver long-term benefits, underscoring the need for companies like BiECom to transition to proactive, strategic CSR approaches. Embedding CSR into the company’s core business strategy could ensure that initiatives align with local cultural expectations and global standards, creating lasting value for both the company and its stakeholders. These findings about neglecting the CSR requirement corroborate Berad, p. (2011, p. 101), who found that CSR in India *“is in a very much budding stage, hampered by a lack of understanding, inadequately trained personnel, and poor policy coverage”*. Similarly, Bihari (2023) suggests structural issues in CSR project planning and implementation, excluding less privileged communities. Similarly, this indicates reactive CSR implementation, often in response to crises and reflects an ad hoc rather than a strategic approach. Rim and Ferguson (2020) found that the type of crisis significantly influences the suitability of reactive CSR. For companies without proactive CSR strategies, reactive measures are a way to manage immediate negative impressions.

This aligns with the Impression management framework, where organisations use CSR reactively to respond to negative perceptions and reinstate legitimacy.

Although the reactive CSR initiatives indicate efforts to help create a new image and temporarily improve legitimacy in response to crises, they also indicate continuous disruption in CSR practices. Lack of dedicated budgets and poor policy integration highlight the challenges in maintaining consistent CSR practices, which are crucial for long-term legitimacy. They also indicate disruptions to the effectiveness of CSR efforts, leading to a need for more strategic and integrated approaches to improving the company's image. The findings support the idea that BiECom Nigeria engages in CSR to create positive impressions, frequently motivated by the need to address crises. The lack of dedicated budgets and poor policy integration highlight a reactive approach, where CSR is not integrated into the core business strategy but is instead used as a tool for impression construction in times of need. This approach can undermine the long-term effectiveness of CSR, as it fails to build sustainable relationships with stakeholders. The Impression Management framework explains how BiECom's CSR activities are used to construct a positive corporate image, often in response to stakeholder pressures and external scrutiny. The reactive nature of some CSR activities, such as those addressing crises, aligns with impression construction principles, where organisations use CSR to counteract negative perceptions. Conversely, the institutional work framework provides a lens through which to understand how BiECom creates, maintains, and disrupts institutional norms through its CSR practices. For example, by introducing inclusive CSR initiatives like the Women Literacy Centre, BiECom creates new norms aligning with community priorities and global standards, ensuring long-term legitimacy.

The findings of this study are consistent with related research (Ellemers & Chopova, 2021; Lim & Jiang, 2021; Li & Rabeeu, 2024; Lounsbury & Crumley, 2007; Waddock & Boyle, 1995), indicating that the desire to create a positive impression drives organisations to engage in CSR. The absence of proactive strategies and the reliance on reactive measures reflect a short-term focus on managing impressions rather than building enduring CSR practices. This aligns with the broader literature on impression management, emphasising the importance of strategic planning and resource allocation in effective CSR.

BiECom's approach to managing its image highlights the challenges and opportunities of implementing CSR in a culturally complex and resource-constrained environment. By balancing global CSR principles with local traditions and stakeholder expectations, BiECom



has been able to create a unique hybrid model of CSR that reflects both its socio-cultural context and its strategic objectives. However, addressing challenges such as reactive CSR implementation, biased practices, and internal sabotage requires a more structured and integrated approach to CSR. Transitioning from crisis-driven initiatives to proactive, strategic CSR planning could enhance BiECom’s image and sustain its legitimacy in the long term.

## 6.6 Legitimacy

CSR and legitimacy are closely tied, as illustrated in the literature (Scott, 2008). In monopolistic industries, CSR is crucial for maintaining legitimacy (Idemudia, 2011). This section links BiECom’s CSR efforts to legitimacy-building efforts, as discussed in the Institutional work framework. Legitimacy refers to the general perception that an organisation's actions are appropriate and desirable within a socially constructed system of norms, values, and beliefs. In impression management, maintaining legitimacy involves aligning organisational practices with stakeholder expectations and societal norms. This dual theoretical approach underpins BiECom’s efforts to sustain trust and credibility in its socio-cultural context.

**Table 6.4: Legitimacy Linked to Institutional Work Framework**

Legitimacy			
Institutional work	Creation	Maintenance	Disruption
Legitimacy Through CSR Alignment	Highlighting philanthropic activities like voluntary teaching programmes and capacity-building efforts to align CSR with societal needs, promoting shared value.	Emphasising media campaigns to shape public understanding, particularly in reframing perceptions around electricity distribution.	
Building Legitimacy Through Strategic Community Engagement	Establishing Women Literacy Centres (WLC) to empower women, addressing specific socio-economic challenges.	Developing community trust through the "Adopt a School Programme" and "Pay and Win" initiatives.	Leveraging community input to redefine CSR priorities, thereby disrupting top-down implementation processes.
Improving CSR for Long-Term Legitimacy		Structuring CSR programmes with feedback loops to ensure stakeholder alignment and improved programme impact.	Phasing out ineffective or poorly aligned programmes, such as non-functional transformers, to build trust and credibility.

The table above highlights the linkage between elements of the Institutional work framework and the legitimacy Impression management framework; details are explained below.

### **6.6.1 Legitimacy Through CSR Alignment**

The study emphasised contemporary CSR through shared value, exaggerating current practices, and community engagement advocacy to change the perception that electricity is not free. For example, BiECom's awareness campaigns on electricity usage and payment policies aim to align public perceptions with the realities of electricity distribution. These efforts are critical in shifting stakeholder perception, particularly regarding the misconception that electricity services should be free. By addressing this challenge, BiECom seeks to align public perceptions with the operational realities of energy distribution, enhancing its legitimacy in a socio-culturally complex environment.

The study underscores the importance of CSR initiatives that resonate with local norms and global expectations. Sponsorships for educational programs, such as the Women Literacy Centre, exemplify CSR activities that promote shared value while reinforcing BiECom's role as a socially responsible entity. This aligns with the Impression Management framework, which posits that organisations engage in strategic behaviours to influence perceptions (Goffman, 1959; Markus & Kitayama, 1991). Simultaneously, these activities reflect Institutional Work principles, as they create and maintain norms that resonate with societal values (Lawrence & Suddaby, 2006). This is evident in BiECom's engagement with religious-based scholars during Ramadan, such as giving some assistance or donations of Hijabs (head cover scarfs) for the sake of Allah, where religious sensitivities and community norms are addressed through targeted CSR activities.

BiECom's engagement with religious leaders during Ramadan, such as providing donations or assistance in line with community norms, highlights its culturally sensitive approach to CSR. These efforts serve as tools for impression construction, helping BiECom reshape public perceptions of its role as an energy provider. This aligns with Scott's (2014) argument that aligning CSR with institutional norms enhances organisational legitimacy. For instance, BiECom's renewable energy projects not only address critical infrastructure needs but also demonstrate a commitment to sustainable development, reinforcing both Impression Management and Institutional Work objectives.

Through campaigns such as "Electricity is Not Free," BiECom works to disrupt stakeholder misconceptions while introducing new understandings. These campaigns combine community forums and media outreach to construct a narrative of transparency and social responsibility. This reflects the disruption element of Institutional Work, where organisations dismantle outdated norms to establish new expectations (Lawrence et al., 2011; Lawrence & Suddaby, 2006) and the Impression management framework's emphasis on shaping public perceptions to maintain legitimacy (Elsbach & Sutton, 1992). Continuously highlighting existing CSR initiatives and advocating for changes in community perceptions serve as maintenance work, ensuring the sustained positive perception of BiECom. Efforts to change the perception that electricity is not free can disrupt existing misconceptions and introduce new understandings and expectations among stakeholders.

The impression management framework postulates that organisations engage in behaviours designed to influence how others perceive them (Kaplan & Haenlein, 2010; R. Kaplan, 2021). In the context of BiECom, CSR activities are used to reshape and enhance the company's brand image. Through emphasising shared value and community engagement, BiECom aims to construct a narrative that aligns its business practices with societal expectations, thus enhancing its legitimacy. The institutional work framework (Lawrence and Suddaby, 2006) helps us understand these actions as strategic efforts to create and maintain institutional norms that support the desired image of BiECom.

Through focusing on contemporary CSR practices, BiECom is engaging in impression construction that seeks to present the company as forward-thinking and socially responsible. This involves highlighting existing CSR initiatives and advocating for changes in community perceptions. The emphasis on shared value and community engagement reflects a strategic approach to CSR that aims to build trust and credibility among stakeholders, thereby enhancing the company's reputation. This aligns with Tata and Prasad (2015), who emphasise the importance of communication structure in CSR. Chaudhri (2016) also supports this view by highlighting the role of media in shaping CSR perceptions and the need for balanced communication. In their shared value framework, Porter and Kramer (2011) emphasise the importance of eliminating over-exaggeration, highlight the necessity for authenticity and transparency, and advocate integrating CSR into core business strategy to create mutual benefits.

Tata and Prasad (2015) highlight the importance of effective communication structures in CSR, which aligns with BiECom's emphasis on contemporary CSR practices. Chaudhri (2016) highlights the role of media in shaping CSR perceptions, supporting the need for BiECom to engage in balanced and transparent communication. Porter and Kramer (2011) advocate for integrating CSR into business strategy to create shared value, reinforcing the importance of authenticity and transparency in BiECom's CSR efforts.

### **6.6.2 Building Legitimacy Through Strategic Community Engagement**

The study identified initiatives such as facilitating a change in perception and cordial relationships, embedding improved CSR through media hyping, collection efficiency, changes in the host community's investment towards protecting critical infrastructures, financial backing, and maintaining the integrity of CSR.

BiECom's legitimacy-building initiatives emphasise strategic community engagement to foster stronger ties with stakeholders. Initiatives such as the Women Literacy Centre (WLC), the "Adopt a School" program, and the "Pay and Win" initiative highlight BiECom's efforts to address immediate community needs while demonstrating its long-term commitment to social welfare. These programs reflect a strategic approach to CSR that prioritises inclusivity, equity, and sustained impact. For instance, the Women Literacy Centre empowers women by addressing specific socio-economic challenges, reinforcing BiECom's reputation as a community-focused organisation. Such initiatives align with Schlenker and Weigold's (1992) assertion that authenticity in self-presentation is essential for building trust and credibility. Similarly, BiECom's focus on embedding improved CSR through media campaigns and collection efficiency strengthens its social legitimacy by ensuring that CSR efforts are widely recognised and appreciated.

Disruption is also evident in BiECom's approach to engaging the host community in protecting critical infrastructure. By encouraging community participation in safeguarding energy assets, BiECom promotes a sense of shared responsibility. This shift from top-down CSR models to collaborative efforts reflects a significant redefinition of community-company relationships.

Goffman (1959) and Cheema et al. (2020) suggests that organisations engage in strategic behaviours to influence their perceptions. In BiECom's case, initiatives such as facilitating a change in perception and building cordial relationships reflect efforts to construct a positive impression. These CSR activities address immediate community needs and demonstrate the

company's commitment to social welfare, enhancing its legitimacy. Lawrence and Suddathrough's Institutional work framework help us understand these actions as institutional work to reinforce the company's role as a socially responsible entity.

BiECom uses strategic communication to highlight its CSR efforts and build stakeholder trust through embedding improved CSR through media hyping and ensuring collection efficiency. The changes in the host community's investment towards protecting critical infrastructures and financial backing further demonstrate the company's commitment to social responsibility. These efforts reflect a deliberate attempt to construct and maintain a positive image, thereby enhancing the company's social legitimacy and stakeholder trust.

The discoveries of this study about efficacy and impact align with Boadi et al. (2017), who concluded that projects seeking stakeholders' welfare improve community relations. However, their context is the mining industry, Hall (2009) found that CSR programmes and customer awareness of them correspond with a stronger, more communal relationship. Though their study focused on a different industry, Dagwom et al. (2011) also found that CSR activities enhance community perception and relations. Xu (2014) revealed that CSR performance significantly impacts customer loyalty, reinforcing the importance of CSR in building strong stakeholder relationships. Hori et al. (2014) found that policies encouraging CSR participation can promote energy-saving behaviours, aligning with this study's focus on the electricity sector. However, McWilliams and Siegel (2006) found a neutral relationship between CSR and financial performance, which contrasts with this study's findings, possibly due to different geographical and industrial contexts. Siddiq et al. (2014) found that CSR results in customer loyalty, ultimately increasing the business's performance in a different context and industry. This research supports the findings of Lee & Shin (2010), indicating that consumers' purchase intention is significantly influenced by CSR activities and contributions to the local community. Boadi et al. (2020) found that CSR projects aimed at stakeholders' welfare improve community relations, which aligns with BiECom's efforts to enhance community relations through CSR. Eccles et al. (2012) and Pfajfar et al. (2022) highlight CSR's positive impact on community perception and relations, supporting the idea that effective CSR can enhance stakeholder trust and engagement.

### **6.6.3 Improving CSR for Long-Term Legitimacy**

Through learning from ineffective or misaligned CSR programmes, BiECom has taken steps to refine its CSR initiatives, focusing on long-term strategies that enhance both stakeholder trust and institutional legitimacy. This aligns with the hybrid framework, where CSR practices are continuously evaluated and improved based on organisational learning. The study found issues with CSR run time, dissatisfying and misaligned CSR programmes, and the consultant's departure. These findings about discontinuing key CSR programmes corroborate Bowman et al. (2001), who found that discontinuing CSR initiatives can decrease consumer purchase intentions. Li et al. (2017) discovered that short-term CSR activities without proper discontinuation planning could damage a company's image.

Through discontinuing ineffective or misaligned CSR initiatives, BiECom aims to refocus its efforts on more sustainable and impactful CSR practices. These actions align with the Institutional Work framework's concept of disruption, where ineffective practices are phased out to create space for more impactful strategies. Discontinuing poorly aligned CSR programs also reflects a commitment to enhancing trust and credibility by ensuring that resources are allocated to high-impact initiatives. For example, vocational training programs have replaced ineffective donation campaigns, ensuring that CSR activities contribute meaningfully to community development. However, discontinuing CSR programs poses risks to stakeholder trust, as stakeholders may perceive these actions as insincere. This highlights the importance of clear communication and long-term planning in CSR implementation. Sangeetha and Pria (2012) emphasise that exclusive budgets for CSR are essential for sustained efforts, aligning with BiECom's focus on resource allocation and strategic continuity.

Furthermore, a study by Sweeney (2007) found that resource limitations, such as financial constraints, are significant barriers to effective CSR implementation. This study's findings align with Chanakira (2019), who noted a lack of dedicated budgets for CSR in Zimbabwean SMEs. Through discontinuing specific CSR programmes, BiECom attempts to disrupt its previous ineffective approaches and establish new, more impactful strategies. This strategic realignment reflects an understanding that long-term CSR success requires ongoing evaluation and adaptation of practices to meet evolving stakeholder expectations and organisational goals.

This aligns with the Impression management framework, where impression construction involves initiating and sustaining CSR activities to maintain positive perceptions. Lee et al. (2016) found that SMEs often adopt a profit-seeking approach to CSR, lacking dedicated

budgets or departments. This study extends these findings to an electricity distribution company in Nigeria, emphasising that discontinuing CSR programmes can undermine efforts to build a positive reputation. Sangeetha and Pria (2012) also highlight the importance of exclusive budgets for CSR, which this study confirms is crucial for sustained CSR efforts.

The findings illustrate that effective CSR requires strategic continuity and adequate resource allocation. Organisations need to plan for the long-term sustainability of their CSR programmes to avoid negative perceptions associated with abrupt discontinuation. BiECom's efforts to discontinue certain CSR programmes reflect a strategic decision to eliminate ineffective initiatives and refocus on more impactful, long-term CSR activities. This aligns with the principles of institutional maintenance, where sustained efforts are necessary to uphold institutional norms and stakeholder trust.

These findings illustrate how the Impression management framework can help understand organisations' impression construction behaviours regarding CSR. Through taking strategic actions targeted at manipulating stakeholder impressions through various CSR initiatives, organisations can seek to enhance their reputations, legitimacy, and relationships with stakeholders, ultimately contributing to their long-term success and sustainability. Disruption in the form of biased implementation, reactive measures, and discontinuation of CSR programmes reveals organisations' complexities and challenges in maintaining consistent and effective CSR practices. Through integrating the Impression management framework and Institutional work framework, this study provides a refined understanding of how BiECom Nigeria navigates the strategic background of CSR, highlighting the importance of strategic planning, resource allocation, and sustained efforts in building and maintaining positive stakeholder impressions and institutional legitimacy.

Through strategically discontinuing specific CSR programmes, BiECom Nigeria demonstrates an effort to better align its CSR activities with long-term goals, improve its effectiveness, and ensure that CSR initiatives are more sustainable and impactful. This approach aims to build deeper and more meaningful relationships with stakeholders, enhancing the company's reputation and legitimacy over time.

#### **6.5.4 Conclusion**

The discussion has demonstrated how BiECom Nigeria uses CSR as a strategic tool to manage stakeholder perceptions and maintain institutional legitimacy. While integrating Goffman's Impression management framework and Lawrence and Suddaby's Institutional work framework, the study offers a refined understanding of the strategic use of CSR. The findings highlight the importance of clear communication, a unified understanding of CSR objectives, and the need for a strategic and integrated approach to CSR for long-term success and sustainability. This finding is consistent with the work of Goffman (1959) on reputation management and Lawrence and Suddaby's (2006) Institutional work framework, both of which highlight the dual purpose of CSR in managing perceptions and maintaining institutional norms. The research highlights the adaptive and dynamic nature of CSR, showing how BiECom has utilised CSR initiatives both proactively and reactively to respond to stakeholder expectations, community pressures, and external challenges. Through the theoretical framework, it is clear that CSR is not a static, one-dimensional concept but rather an evolving strategy that BiECom leverages to build trust, reputation and brand image, manage crises, and align with cultural and societal norms. This integration of two theoretical perspectives offers a robust framework for understanding the motivations behind CSR implementation, especially in monopolistic industries within developing countries. Furthermore, the findings show that while CSR has been utilised effectively for reputation management and addressing immediate community needs, BiECom's practices still lean heavily towards philanthropy and reactive measures. This emphasises the need for a more integrated, strategic approach that aligns CSR with long-term business objectives and in a sustainable manner. Such an approach would move beyond the traditional philanthropic model, offering more significant potential for creating shared value for both the company and society.

The chapter also demonstrates how CSR, when managed strategically, can mitigate reputational risks, foster stronger stakeholder relationships, and contribute to the company's legitimacy within the community. However, the study also emphasises the challenges faced by BiECom, particularly in terms of internal barriers such as limited financial resources, inconsistent policy integration, and biased implementation practices. Addressing these challenges will be critical for BiECom to realise the full potential of its CSR initiatives. Additionally, the findings have broader implications for the CSR literature, especially in the context of developing countries where CSR is often reactive and poorly integrated with



business strategy. The research highlights the importance of contextualising CSR practices to meet local cultural, social, and economic needs while simultaneously aligning them with global standards of corporate responsibility.

In conclusion, this study contributes to the theoretical understanding of CSR by integrating Impression Management and Institutional Work theories and provides practical insights for companies operating in similar contexts. It highlights the need to shift from ad-hoc, reactive CSR initiatives towards a more strategic, proactive approach that balances corporate interests and societal welfare. Future research is encouraged to build on these findings, exploring CSR practices in a wider range of industries and cultural settings to further understand the complexities of CSR and its impact on corporate performance and societal development.

# Chapter Seven: Conclusion

## 7.1 Introduction

This final chapter brings together the key insights from the research, providing a holistic summary of the findings and contributions to the field of Corporate Social Responsibility (CSR). The study was designed to explore how CSR is implemented in a monopolistic electricity distribution company in Northern Nigeria, specifically focusing on BiECom Nigeria after its transition from government control to private ownership. The research was guided by integrating two theoretical frameworks, the Impression management framework and the Institutional work framework, to understand how CSR is employed not only as a tool for improving corporate reputation but also for maintaining institutional legitimacy within the host community. The introduction revisits the research objectives and summarises the study's overall purpose: to investigate the motivations behind CSR adoption, the barriers to its implementation, and the perspectives of both internal and external stakeholders. This chapter also highlights how the findings contribute to filling gaps in the CSR literature, especially in the context of developing countries, where CSR is often reactive, philanthropic, and poorly aligned with long-term business strategies. In addition, this chapter reflects on the limitations of the research, offering insights into the constraints faced during the study, such as the single case study focus and challenges associated with generalising findings. Finally, the chapter outlines suggestions for future research, advocating for more comprehensive studies across different industries and regions to expand the understanding of CSR's role in shaping corporate and societal relationships. While integrating the conclusions drawn from earlier chapters, this section provides a complete picture of how CSR, when strategically managed, can serve as a powerful tool for both corporate success and societal development.

This chapter not only synthesises the key findings but also reflects on the contributions made by each part of the thesis. In the following section, an overview of each chapter will be provided, showing how the research objectives were addressed step by step.

## 7.2 Summary of Key Findings

### 7.2.1 Adoption of CSR in BiECom Nigeria

The study found significant evolution in CSR practices at BiECom Nigeria after privatisation in 2013. This transition shifted from negligible CSR engagement under government control to

a more strategic focus. However, the company's CSR initiatives, such as donations, borehole drilling, and voluntary educational programmes, remain largely philanthropic, reactive, and periodic. These findings indicate that BiECom Nigeria needs to adopt a more integrated approach that aligns CSR activities with organisational objectives and broader societal needs, moving beyond traditional philanthropic models.

### **7.2.2 Factors Influencing CSR Implementation**

Several internal and external factors influenced CSR implementation within BiECom Nigeria. Internally, motivations included improving customer relations and enhancing revenue generation. Externally, stakeholder pressures, including community expectations and regulatory requirements, played significant roles. In spite of these influences, the persistence of traditional, non-strategic CSR practices suggests a more contemporary approach that integrates CSR with organisational strategy, moving beyond mere philanthropy to more sustainable, impactful initiatives.

### **7.2.3 Barriers to Successful CSR Implementation**

The research identified substantial barriers hindering effective CSR implementation at BiECom Nigeria, including a lack of dedicated financial resources, insufficient intellectual capacity, and poorly defined implementation processes. These barriers significantly hinder the success of CSR initiatives, underlining the necessity for BiECom Nigeria to invest in the necessary infrastructure and capacity building. The company can establish a stronger CSR framework that is in harmony with both company objectives and societal needs by successfully addressing these challenges.

### **7.2.4 Stakeholder Understanding and Interpretation of CSR**

The study revealed considerable differences in how CSR is understood and interpreted within BiECom Nigeria and its host communities. Internally, a lack of common understanding among various levels of management leads to inconsistent implementation of CSR and opens potential opportunities for sabotage. Externally, misunderstandings about CSR, often aligned with religious beliefs or perceived as mere public relations, have led to confusion and doubt within the community. These findings highlight the critical need to establish a clear, unified understanding of CSR that aligns with both corporate objectives and community expectations, fostering trust and collaboration.

### **7.2.5 Impact of CSR Engagement**

In spite of the challenges identified, the research found that BiECom Nigeria's CSR initiatives have positively impacted community relations and revenue generation. However, these benefits are limited by the reactive nature of the current CSR practices and philanthropic nature. The findings suggest that a more strategic approach to CSR, aligned with business and social goals, could yield more significant and sustainable impacts, benefiting the company and its stakeholders. Table 7.1 below further illustrates a summary of how these findings are achieved in relation of the research aim, objectives and questions outlined in section 1.3 in chapter 1.

**Table 7.1: Achievement of Research Aims, Objectives and Questions**

Research Aim, Objectives, and Questions	Chapter Addressed	Explanation of How It Was Achieved
<b>Research Aim:</b> To explore the motivations behind CSR implementation by indigenous companies in developing countries and to understand how these local companies implement their CSR initiatives.	Chapter 1: Introduction Chapter 5: Analysis Chapter 6: Discussion of Findings	The introduction outlined the research aim, and Chapters 5 and 6 provided insights into CSR implementation motivations in BiECom Nigeria through stakeholder interviews and thematic analysis.
<b>Objective 1:</b> To explore how BiECom Nigeria adopts the concept of CSR.	Chapter 2: Literature Review Chapter 5: Analysis Chapter 6: Discussion of Findings	Chapter 2 examined CSR concepts, while Chapters 5 and 6 analysed how CSR has evolved post-privatisation in BiECom Nigeria, including stakeholder perspectives.
<b>RQ1:</b> How has the concept of CSR been adopted at BiECom Nigeria’s operation and strategies?	Chapter 5: Analysis Chapter 6: Discussion of Findings	The analysis in Chapter 5 described the shift in CSR practices from government to private ownership, while Chapter 6 connected this shift with theories of institutional work and impression management.
<b>Objective 2:</b> To explore the key factors influencing CSR implementation in the company and how these initiatives shape stakeholder perception of the company’s legitimacy and reputation.	Chapter 4: Methodology Chapter 5: Analysis Chapter 6: Discussion of Findings	Chapter 4 explained the research methodology used to investigate stakeholder perceptions, while Chapters 5 and 6 discussed how CSR influenced BiECom Nigeria’s legitimacy and reputation, using stakeholder feedback.
<b>RQ2:</b> What factors influence CSR implementation at BiECom Nigeria, and how do stakeholders perceive these factors?	Chapter 5: Analysis Chapter 6: Discussion of Findings	Chapter 5 presented factors influencing CSR, including internal and external factors. Chapter 6 elaborated on how stakeholders interpreted and responded to these factors.
<b>Objective 3:</b> To explore the barriers to successful CSR implementation by BiECom Nigeria.	Chapter 5: Analysis Chapter 6: Discussion of Findings	Barriers to CSR, such as financial constraints and lack of strategic alignment, were discussed in Chapter 5, with Chapter 6 offering deeper analysis of their impact on CSR outcomes.

<b>RQ3:</b> What are the barriers to successful CSR implementation in BiECom Nigeria, and how do these barriers impact its effectiveness in achieving social and business goals?	Chapter 5: Analysis Chapter 6: Discussion of Findings	These chapters analysed CSR barriers such as limited budgets and management issues, highlighting their effects on BiECom’s ability to meet CSR goals.
<b>Objective 4:</b> To explore how internal and external stakeholders of the case company understand and interpret the concept of CSR.	Chapter 4: Methodology Chapter 5: Analysis Chapter 6: Discussion of Findings	Stakeholder perceptions were captured through interviews and analysed in Chapters 5 and 6, providing insights into varied interpretations of CSR at BiECom.
<b>RQ4:</b> How do BiECom Nigeria’s CSR activities shape stakeholder perceptions of the company’s legitimacy and reputation in the context of post-privatisation?	Chapter 5: Analysis Chapter 6: Discussion of Findings	Chapter 5 explored stakeholder views on CSR and its role in enhancing BiECom’s reputation post-privatisation. Chapter 6 tied this to theoretical frameworks, showing the strategic role of CSR in shaping legitimacy.
<b>Objective 5:</b> To explore how BiECom Nigeria’s CSR engagement is making a difference, along with the visible impacts of these initiatives.	Chapter 5: Analysis Chapter 6: Discussion of Findings	Chapters 5 and 6 examined the social and economic impacts of CSR, particularly on community development, and offered insights into how BiECom’s CSR has contributed to these areas.
<b>RQ5:</b> How do BiECom Nigeria’s CSR initiatives contribute to regional community development in Northern Nigeria?	Chapter 5: Analysis Chapter 6: Discussion of Findings	These chapters analysed CSR initiatives in education, healthcare, and social services, showing their tangible impacts on regional development in Northern Nigeria.

The table above demonstrates a summary of how the research aim, objectives, and questions are addressed throughout the study.

## **7.3 Contributions**

### **7.3.1 Theoretical Contributions**

This research contributes significantly to the theoretical understanding of CSR by integrating Goffman's Impression Management Theory and Lawrence and Suddaby's Institutional Work Theory. The findings expand Impression Management Theory by demonstrating how CSR is not only a reputation management tool but also a mechanism for corporate survival in contexts characterised by monopolistic structures, weak regulatory frameworks, and high community expectations. This adds depth to the theory by illustrating CSR's strategic role in maintaining institutional legitimacy amidst socio-political pressures. The study reframes CSR as a type of institutional work that actively creates, maintains, and disrupts institutional norms and standards. This reframing extends Institutional Work Theory by showing how CSR in developing countries plays a dual role—preserving existing norms while adapting to local socio-cultural contexts.

The study introduces new theoretical insights by demonstrating how cultural and religious values influence institutional work, offering a localised perspective often absent from Western-centric CSR models. Furthermore, the study highlights how the integration of these theories enriches the understanding of CSR's role in non-Western contexts. Specifically, it challenges dominant CSR models that emphasise competitive market dynamics by illustrating how monopolistic companies strategically align CSR with institutional expectations to ensure legitimacy and operational continuity. This study advances CSR literature by addressing the limited exploration of how CSR adapts to socio-cultural and institutional norms in monopolistic industries. It offers a culturally embedded framework that counters dominant Western-centric CSR models, particularly those emphasising competitive market dynamics. Integrating Impression Management and Institutional Work theories provides a robust lens for examining CSR in resource-constrained and socially complex environments. This theoretical contribution offers a culturally embedded framework that broadens the global applicability of CSR theories.

### **7.3.2 Empirical Contributions**

Empirically, the study provides valuable insights into the evolution and impact of CSR practices in a privatised electricity distribution company in Northern Nigeria. This context-specific focus contributes novel data to the literature on CSR in developing countries, which

often needs more detailed case studies from indigenous companies operating in monopolistic sectors. This study distinguishes itself by collecting data from BiECom Nigeria and the surrounding communities, where access is often challenging. The inclusion of community perspectives provided a more comprehensive view of stakeholder perceptions and enriched the understanding of CSR's regional impacts. By integrating these perspectives with company insights, the research highlights the interplay between corporate objectives and local community needs, offering a new distinct understanding of CSR implementation.

The research emphasises the barriers and challenges to aligning CSR initiatives with company objectives and societal expectations, particularly in a context where CSR is commonly misunderstood and misinterpreted. It highlights how socio-cultural and traditional influences, such as shared expectations and religious norms, shape stakeholder perceptions of CSR, providing a richer understanding of CSR implementation by local indigenous companies in developing countries, like Nigeria. By examining CSR practices in the electricity distribution sector, the study provides unique empirical evidence of how local companies navigate weak regulatory environments and balance community demands with corporate goals. This study uniquely contributes to CSR literature by providing empirical insights into how indigenous companies in monopolistic sectors navigate weak regulatory environments. It highlights the role of informal socio-cultural norms in shaping stakeholder perceptions, offering a rich perspective often absent in global CSR frameworks. This empirical evidence adds depth to the understanding of CSR practices in resource-constrained, under-researched regions like Northern Nigeria. These findings fill critical gaps in CSR literature related to Indigenous companies in under-researched regions, emphasising the importance of localised CSR approaches in addressing community needs while promoting organisational legitimacy.

### **7.3.3 Implications for Policymakers**

The research results hold important consequences for policymakers, corporate leaders, and stakeholders engaged in advancing CSR across various sectors, including indigenous companies and MNCs operating in Nigeria. While the study focuses on the electricity distribution sector, its findings provide broader lessons that can inform CSR adoption and effectiveness in similar socio-economic contexts. Policymakers are particularly positioned to drive CSR adoption and effectiveness through strategic interventions and enabling frameworks tailored to local socio-cultural contexts. To achieve this, they must balance formal regulatory



structures with understanding the informal norms and cultural values underpinning CSR practices in Nigeria and similar developing countries.

### ***Specific Policy Recommendation***

Policymakers should design tax incentives or rebates for companies that implement strategic CSR initiatives aligned with national development priorities. For instance, companies investing in renewable energy projects or funding vocational training programs could receive tax deductions to encourage sustainable CSR practices. Additionally, subsidies could be offered for infrastructure and education-oriented CSR projects to maximise societal impact.

### ***Harmonising Formal Regulations with Informal***

Policymakers need to consider how informal cultural and religious norms impact the development of CSR practices. Creating adaptable frameworks that incorporate these informal aspects can improve the acceptance and efficiency of CSR efforts. For instance, policymakers could introduce CSR incentives aligned with national goals, such as providing tax rebates for energy-efficient infrastructure projects, while also encouraging faith-based CSR initiatives that resonate with local traditions.

### ***Institutionalising CSR Without Undermining Community-Driven Elements***

Policymakers should formalise CSR through clear regulations while preserving its community-driven elements. For example, requiring companies to involve local community representatives in designing and implementing CSR programs ensures that initiatives address genuine community needs. Policymakers could mandate stakeholder consultations and baseline needs assessments before approving CSR plans, fostering inclusivity and authenticity. A combined strategy that aligns strategic objectives with grassroots community engagement will ensure sustainability and long-term impact.

### ***Establishing an Enabling Atmosphere***

Policymakers should create platforms for dialogue and collaboration between businesses, government bodies, and community leaders. These platforms can ensure CSR efforts target actual social issues while fostering alignment with socio-cultural dynamics. Localised CSR guidelines should emphasise regional development priorities, such as promoting energy literacy and incentivising infrastructure development. Furthermore, establishing dedicated CSR oversight committees at local government levels can improve program coordination and

accountability. These oversight committees could also ensure that CSR initiatives are tailored to local socio-cultural dynamics while meeting national development objectives. This balance between formal policies and community-specific needs would foster trust and enhance the long-term sustainability of CSR efforts.

#### **7.4 Limitations**

Although this study offers valuable insights, it recognises certain limitations that should be taken into account when analysing the results. The research's emphasis on BiECom Nigeria, an electricity distribution firm in Northern Nigeria, limits the applicability of the results to different geographical areas or industries. The unique socio-cultural and economic traits of Northern Nigeria, such as its pronounced religious influences, informal norms, and community-focused CSR expectations, could lead to CSR practices that are markedly different from those found in other areas of Nigeria or other developing nations. The qualitative case study method, which utilised semi-structured interviews along with thematic and saliency analysis, facilitated a thorough investigation of BiECom Nigeria's CSR activities.

Nonetheless, this method has intrinsic limitations, such as its dependence on personal interpretations of qualitative data, which could lead to researcher bias even with attempts to maintain reflexivity and rigour. While the qualitative approach provided in-depth insights, future research could incorporate larger sample sizes and quantitative methods to validate findings and enhance generalisability. For instance, integrating surveys to measure stakeholder satisfaction or econometric analyses of CSR expenditures could complement qualitative insights, providing a more new understanding of CSR's impact. For example, integrating econometric analyses of CSR spending could provide additional insights into the financial implications of CSR activities. Moreover, the representation of stakeholders was limited to particular groups, including company staff and chosen community members. This method disregarded wider viewpoints from regulatory agencies, industry authorities, NGOs, and consumers, which might have offered a fuller insight into BiECom's CSR activities.

The reliance on a single case study limits the applicability of findings to broader contexts. This limitation underscores the importance of conducting cross-regional studies to determine whether similar socio-cultural dynamics influence CSR in other indigenous monopolistic industries within sub-Saharan Africa. Future research should conduct comparative studies across industries and regions to examine how CSR strategies adapt to diverse socio-cultural and regulatory environments. Another constraint exists due to the absence of longitudinal data.

The research offers a view of BiECom's CSR activities at one specific moment, thereby restricting understanding of how CSR practices have developed or their effects over time. Future studies ought to use longitudinal approaches to explore how CSR strategies evolve and adjust over time in relation to stakeholder expectations and external influences. Additionally, the study mainly concentrated on qualitative data, possibly neglecting quantitative perspectives that might have confirmed the results and strengthened their reliability. For instance, examining financial information associated with CSR expenditures or performing surveys to evaluate stakeholder contentment might yield a deeper insight into the efficacy of CSR.

## **7.5 Suggestions for Further Work**

Considering the findings and limitations of this study, several future research directions are suggested:

### **7.5.1 Relative or Comparative Studies**

Future research could explore comparative studies across different geographical regions, such as countries within sub-Saharan Africa industries with similar northern Nigeria's context and organisational contexts, to identify shared aims and differences in CSR practices. These comparative studies should also examine the role of socio-cultural factors, regulatory frameworks, and economic conditions in shaping CSR strategies. Particularly, examining the effectiveness of CSR frameworks in countries with similar regulatory gaps could reveal best practices applicable to Nigeria. For instance, comparing CSR practices in electricity distribution sectors across sub-Saharan Africa could reveal regional commonalities and differences in navigating similar challenges. Such comparative studies would help to contextualise CSR further, examining how cultural, religious, economic, and regulatory factors influence CSR implementation in various settings.

### **7.5.2 Expanded Stakeholder Engagement**

Future studies could expand to a more diverse range of stakeholders, including regulatory bodies, policymakers, industry experts, and grassroots organisations. For example, including local electricity consumer associations could provide critical insights into how CSR impacts end-users. This broader stakeholder engagement could reveal external pressures that shape CSR practices and identify gaps between corporate intentions and stakeholder expectations, offering a more comprehensive perspective on CSR's effectiveness. Future research could

extend this study's theoretical contributions by testing the integrated framework of Impression Management and Institutional Work Frameworks using mixed-method research designs that integrate quantitative and qualitative methods. Such research could involve longitudinal studies to track the evolution of CSR strategies over time, alongside quantitative surveys to measure stakeholder satisfaction and assess CSR's financial and social impacts. This would provide a holistic understanding of CSR's role in driving organisational success and societal development. This could provide insights into external pressures shaping CSR practices and reveal potential discrepancies between corporate intentions and stakeholder perceptions.

### **7.5.3 Expanding Theoretical Integration to Qualitative Method**

Future research could extend this study's theoretical contributions by testing the integrated framework of Impression Management and Institutional Work Frameworks using mixed-method research designs that integrate quantitative and qualitative methods. This approach could involve larger sample sizes and cross-sectional data to validate findings and generalise results. Quantitative methods, such as surveys or econometric analyses, could complement qualitative insights and provide a more holistic understanding of CSR's impact on corporate performance and societal outcomes.

### **7.6 Conclusion**

This research has offered critical insights into the implementation of Corporate Social Responsibility (CSR) within BiECom Nigeria. It has highlighted the crucial roles that impression management and institutional work play in shaping CSR strategies in a privatised organisation within a developing country. The research revealed that BiECom Nigeria's approach to CSR must evolve beyond traditional, reactive philanthropy, focusing instead on creating more integrated strategies that align with both corporate goals and the socio-economic development of local communities. The findings emphasise the importance of a more strategic and sustainable approach to CSR, recognising it as a fundamental tool for enhancing corporate reputation, fostering community relations, and achieving institutional legitimacy.

Throughout the study, it became evident that the integration of the Institutional work framework and Impression management framework provided a robust framework for understanding how BiECom uses CSR to construct and maintain its corporate image. Institutional work, in particular, revealed how BiECom is attempting to create, maintain, and sometimes disrupt organisational norms through CSR activities. In this way, CSR is not merely

an afterthought or a marketing tool but a method of reinforcing the company's commitment to community engagement and corporate accountability. At the same time, impression management explains how CSR helps shape public perceptions, portraying BiECom as a responsible corporate entity in the eyes of stakeholders, including customers, employees, and local communities.

The study highlighted several critical barriers to the successful implementation of CSR at BiECom. These include the lack of a dedicated budget, insufficient intellectual resources, and poor alignment between CSR activities and broader business objectives. By addressing these challenges, BiECom can create more impactful and long-term CSR initiatives. The need for a clearer, unified understanding of CSR was also evident. Internally, different levels of management have varied interpretations of CSR's role within the company, which has led to inconsistent implementation. Externally, stakeholders often view CSR as superficial, aligned more with public relations than genuine social responsibility. These misunderstandings need to be addressed for CSR to be truly effective in delivering both corporate and social benefits.

In addition to overcoming barriers, BiECom Nigeria has an opportunity to leverage its CSR practices to build stronger relationships with its stakeholders. The company's current CSR initiatives have had positive effects on community relations and even improved revenue collection in some areas. However, to achieve sustained success, BiECom must transition from its largely reactive approach to one that is more proactive and aligned with long-term goals. The research suggests that integrating CSR more closely with business strategy can help create shared value for both the company and its communities. This shift would not only enhance the company's reputation but also contribute to sustainable community development. The theoretical contributions of this research are significant, particularly the integration of the Impression management framework and Institutional work framework to analyse CSR. This combination allows for a deeper understanding of how organisations use CSR to shape public perceptions while simultaneously navigating institutional pressures and stakeholder expectations. Empirically, this study contributes to the literature on CSR in developing countries, offering a case study of a privatised electricity company in Nigeria. It sheds light on the complexities of implementing CSR in contexts where regulatory frameworks are weak and community needs are pressing.

For policymakers, this research underscores the need for a supportive regulatory environment that encourages companies to adopt strategic CSR approaches. Effective CSR policies can not

only improve corporate performance but also address social and environmental challenges in developing countries. Similarly, practitioners and corporate managers can use these findings to better design and implement CSR initiatives that are aligned with their organisations' long-term goals and the needs of their stakeholders.

In conclusion, this study has shown that when managed strategically, CSR can be a powerful tool for driving corporate performance and contributing to broader societal goals. By moving beyond philanthropy and embedding CSR into its core business strategy, BiECom Nigeria and similar organisations can create value for both themselves and the communities they serve. This research serves as a call to action for organisations to adopt a more strategic, integrated, and long-term approach to CSR, ultimately promoting a more sustainable and equitable future.

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## Appendix A: Participant's Invitation Letter

### INVITATION LETTER

**Subject:** Corporate Social Responsibility, Institutional work, and Impression Management Performance:  
A case Study of an Electricity Distribution Company in Northern Nigeria.

Dear managers/respondents

I am a PhD student at Portsmouth University. I would like to invite you to participate in my research study and organise a face-to-face, phone, google or Zoom interview. This research investigates the nature and efficacy of corporate social responsibility performance in electricity distribution companies. CSR appears to be a growing concept around the world and in Nigerian companies as well. The history of 'organised' CSR can be traced to practices in the oil and gas sector driven by multi-national companies (MNCs) located in the southern part of Nigeria, with a dearth of academic literature focusing on electricity distribution companies in Nigeria.

However, CSR in both the electricity value chain (generation, transmission and distribution) is under-researched. In the northern part of Nigeria, distribution companies, in particular, have received relatively little or no attention from academics and practitioners. However, it is critical to kill two birds with one stone by conducting this research in the context of an electricity distribution company covering three states (Kano, Jigawa, and Katsina), as well as exploring CSR in the context of Nigeria's northern region, which will highlight the uniqueness of the CSR concept. To do so, I seek to interview different actors across all units and departments within and different consumers across the three states mentioned above.

Your insights and knowledge will be highly beneficial to the study and contribute to implementing new CSR business models within the case company, as mentioned above. Please, find attached the information sheet about this research and a consent form to fill out if you accept to take part in my research. If you agree, let me know your availability to organise a face-to-face interview. The interview will last approximately one hour. Your responses to the questions will be kept confidential. Each interview will be assigned a number code to help ensure that personal identifiers are not revealed during the analysis and write up of findings.

If you have any questions, please, feel free to contact me, and I will be more than happy to answer you.

Kind regards,  
Aliyu Umar Usman  
PhD candidate, University of Portsmouth

## Appendix B: Consent Form

Faculty of Business and Law  
University of Portsmouth  
Richmond Building, Portland Street  
Portsmouth PO1 3DE

### CONSENT FORM

Title of Project: Corporate Social Responsibility, Institutional Work, and Impression Management: A Case Study of a Nigerian Electricity Distribution Company

Name and Contact Details of Researcher: Aliyu Umar Usman

#### Name and Contact Details of Supervisor:

**University Data Protection Officer:** Samantha Hill, 023 9284 3642 or data-protection@port.ac.uk

Please  
initial box

Ethics Committee Reference Number:

1. I confirm that I have read and understood the information sheet for the above study, dated..... I have had the opportunity to consider the information, ask questions and have had these answered satisfactorily.
2. I understand that my participation is voluntary and that I am free to withdraw at any time within the two months following the interview without giving any reason up to the point of data analysis.
3.  I understand that data collected during this study will be processed in accordance with data protection law as explained in the Participant Information Sheet.
4. I consent for my interview to be audio recorded. The recording will be transcribed and analysed for the purposes of the research. It will be stored on a password-protected file on University's N Drive and google drive file that only the researcher will have access.
5. I consent to verbatim quotes being used in publications; I will not be named, but I understand that there is a risk that I could be identified.
6. I understand that the results of this study may be published and/or presented at meetings or academic conferences and may be provided to research funder PETROLEUM TECHNOLOGY DEVELOPMENT FUND (PTDF). I give my permission for my anonymous data, which does not identify me, to be disseminated in this way.
7. I understand my personal details such as phone number, email and address will not be revealed to people outside the project.
8. I agree that the company's and location names will be anonymised in this research.
9. I agree to take part in the above study.

Yes

No

**Name of Participant:**

**Date:**

**Signature:**

**Name of Person taking Consent:**

**Date:**

**Signature:**

## Appendix C: Interview Guide

### TOPICS TO BE DISCUSSED DURING THE INTERVIEWS:

The topics for discussion during the interviews may vary depending on the interviewee's role in the case company's CSR activities. General questions will remain consistent, but others will be tailored based on the respondent's involvement. All results will be used strictly for research purposes, with responses anonymised and confidential.

#### **Section One: Industry Background Information**

**Respondent's Profile:** Department/Unit, Designation, Employment Type, Age, Role in the Community, Title.

Type of CSR Project and location (state, region, and local community).

##### **1. Role/Responsibility of Interviewee**

What is your role in the company's CSR practices?

How does your department contribute to CSR implementation?

Years of experience in CSR (0-5, 5-10), number of CSR projects involved in, and financial impact of these projects.

##### **2. Employee's Understanding of CSR**

How would you describe the company's CSR concept and its goals?

Is CSR a major concern for electricity distribution companies in Northern Nigeria?

What are customer expectations regarding CSR, and how are they communicated to management? Are these expectations met?

##### **3. Questions for the Finance Department**

What is the financial impact of CSR? How is the company's CSR budget structured, and how does it affect CSR performance?

Number and duration of CSR strategies you are aware of and involved in.

What is the effect of project location on CSR financial performance?

##### **4. Strategic Questions on CSR Drivers**

What motivates the company's CSR strategies, and what is their impact on employees?

What influence do religious, political, and community leaders have on CSR strategies?

What are the company's challenges in meeting customer needs and managing project costs?

How do culture and tradition influence CSR, especially in Northern Nigeria?

##### **5. Questions for Customers/Community Members**

What is your perception of the company's CSR? What are your expectations, and how genuine are the initiatives?

How do CSR initiatives align with your community's culture, beliefs, and values?

What is the community's satisfaction with the CSR initiatives, and how can they be improved?

##### **6. Questions for Political Actors**

What is your understanding of CSR, and how do you assess the company's initiatives in your area?

What role do you play in the company's CSR efforts, and how satisfied is the community with these initiatives?

Is CSR a responsibility that the government should also address? What improvements can be made?

## Appendix D: Donation of Food Items to IDPs



## Appendix E: Form UPR16 – Research Ethics Review Checklist

### FORM UPR16

#### Research Ethics Review Checklist

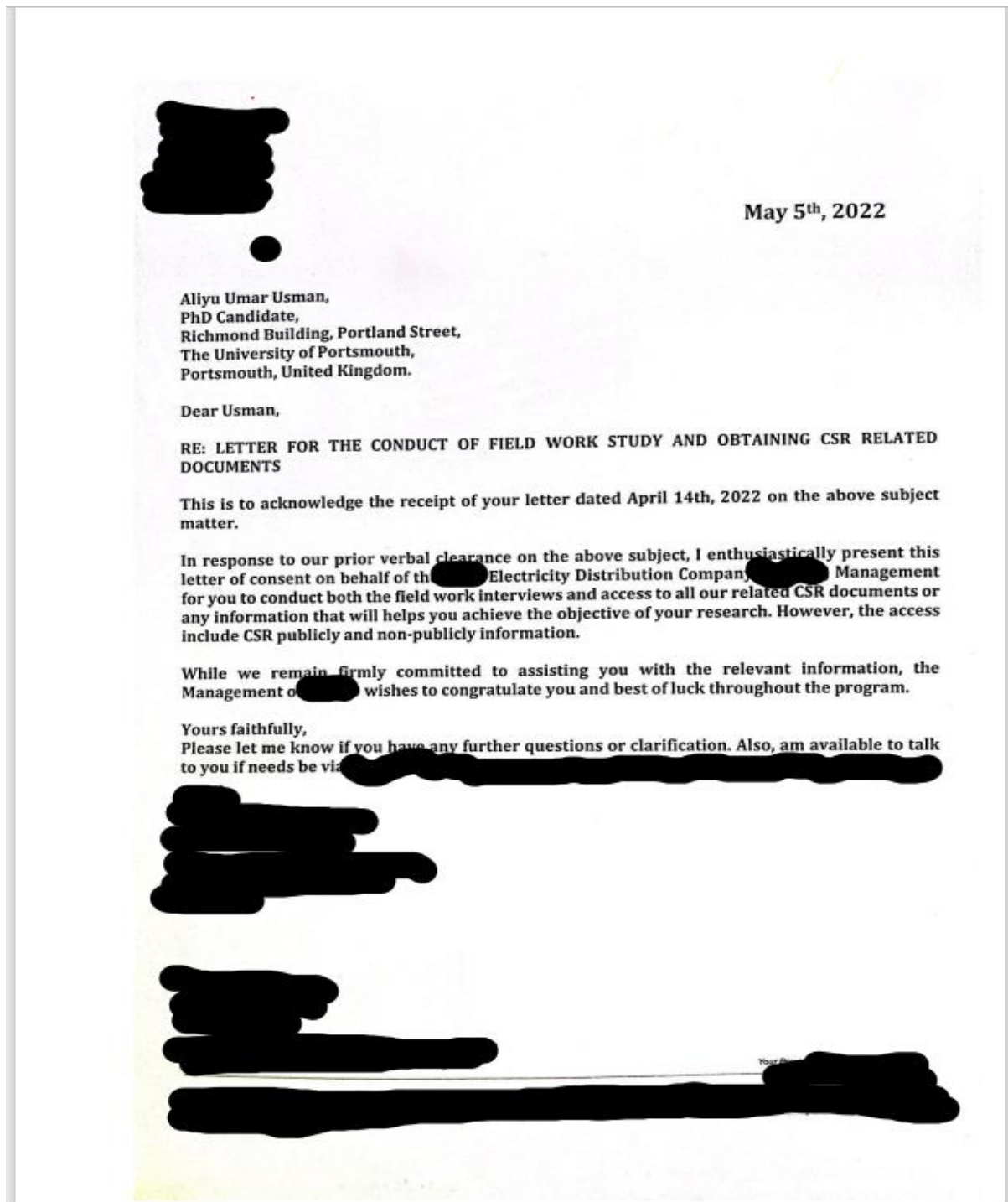
Please include this completed form as an appendix to your thesis (see the Research Degrees Operational Handbook for more information)



<b>Postgraduate Research Student (PGRS) Information</b>		<b>Student ID:</b>	027822
<b>PGRS Name:</b>	Aliyu Umar Usman		
<b>Department:</b>	Accounting Economics and Finance	<b>First Supervisor:</b>	Dr Roza Sagitova
<b>Start Date:</b> (or progression date for Prof Doc students)	30/09/2024		
<b>Study Mode and Route:</b>	Part-time <input type="checkbox"/>	MPhil <input type="checkbox"/>	MD <input type="checkbox"/>
	Full-time <input checked="" type="checkbox"/>	PhD <input checked="" type="checkbox"/>	Professional Doctorate <input type="checkbox"/>
<b>Title of Thesis:</b>	Corporate Social Responsibility, Institutions Work, and Impression Management: A Case Study of A Nigerian Electricity Distribution Company		
<b>Thesis Word Count:</b> (excluding ancillary data)	55580		
<p>If you are unsure about any of the following, please contact the local representative on your Faculty Ethics Committee for advice. Please note that it is your responsibility to follow the University's Ethics Policy and any relevant University, academic or professional guidelines in the conduct of your study</p> <p>Although the Ethics Committee may have given your study a favourable opinion, the final responsibility for the ethical conduct of this work lies with the researcher(s).</p>			
<b>UKRIO Finished Research Checklist:</b>			
(If you would like to know more about the checklist, please see your Faculty or Departmental Ethics Committee rep or see the online version of the full checklist at: <a href="https://ukrio.org/publications/code-of-practice-for-research">https://ukrio.org/publications/code-of-practice-for-research</a> )			
a) Have all of your research and findings been reported accurately, honestly and within a reasonable time frame?	YES	<input checked="" type="checkbox"/>	
	NO	<input type="checkbox"/>	
b) Have all contributions to knowledge been acknowledged?	YES	<input checked="" type="checkbox"/>	
	NO	<input type="checkbox"/>	
c) Have you complied with all agreements relating to intellectual property, publication and authorship?	YES	<input checked="" type="checkbox"/>	
	NO	<input type="checkbox"/>	
d) Has your research data been retained in a secure and accessible form and will it remain so for the required duration?	YES	<input checked="" type="checkbox"/>	
	NO	<input type="checkbox"/>	
e) Does your research comply with all legal, ethical, and contractual requirements?	YES	<input checked="" type="checkbox"/>	
	NO	<input type="checkbox"/>	
<b>Candidate Statement:</b>			
I have considered the ethical dimensions of the above named research project, and have successfully obtained the necessary ethical approval(s)			
<b>Ethical review number(s) from Faculty Ethics Committee (or from NRES/SCREC):</b>	BAL/2021/19/ALIYU		
If you have not submitted your work for ethical review, and/or you have answered 'No' to one or more of questions a) to e), please explain below why this is so:			
<b>Signed (PGRS):</b>			<b>Date:</b> 30/09/2024

UPR16 – April 2018

## Appendix F: BiECom Nigeria's Approval Letter to Conduct a Field Work





## Appendix G: Company's CSR Report

Doc 02-2016

[REDACTED]

[REDACTED]

MD/CEO  
[REDACTED]  
29 FEB 2016  
[REDACTED]

### REPORT ON [REDACTED] CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES TO PUBLIC PRIMARY SCHOOLS IN [REDACTED]

By Corporate Communication Unit.

#### INTRODUCTION

[REDACTED] CSR activities are aimed at achieving the 2016 strategic plan set by the management. To this end, the Corporate Communication Unit strategically employed the philanthropy and shared value approaches to embark on an effective corporate social responsibility programs. While the former has proven to be the most effective way of building positive brand recognition, the latter adds value to businesses through impacting positively on the environment and stakeholders (communities, consumers etc.)

On Monday, 22<sup>nd</sup> February, 2016, the corporate communication team embarked on a CSR exercise by visiting [REDACTED] and [REDACTED] Primary Schools, in [REDACTED] and [REDACTED] Local Governments Areas [REDACTED], respectively. Basically, the achieved missions of the visit were donation of some branded instructional materials to the pupils of the schools, and educating them on the basics of how electricity is generated and distributed; also, as part of the objectives, the team enlightened the pupils on the benefits of energy conservation and safety. Lastly, but most importantly, the pupils were made to embraced the idea of being [REDACTED] ambassadors by pledging to convince their parents to promptly pay their bills.

A total number of 1,500 branded exercise books were distributed to primary six (6) pupils of both schools. [REDACTED] Primary School which has a larger population got 850 books while [REDACTED] Primary School was given 650 books.

The headmasters of the schools expressed sincere appreciation for the company's kind gesture, saying that, [REDACTED] is the first company to embark on such commendable exercise to their schools. They also pledged to mould their pupils' ideas towards becoming good ambassadors of [REDACTED] through encouraging both their parents and the society to support [REDACTED] by paying their electricity bills.

The team which was led by the corporate communication team comprised of representatives from the Security Unit, Customer Relations, Corporate Service department (led by their chief), representative of [REDACTED], and members of the media.

Daily Trust Wednesday, May 22, 2019 Page 25

Also, several billions of naira have been expended in replacing the worn-out water pipes within the metropolis by subsequent governments, yet water scarcity remains a common feature in the state, *Chronicle*, observed.

In many areas within the metropolis, women and children now have to forsake school and other daily routines at home in order to fetch water from commercial borehole operators and water vendor's joint for

He said, "When I was a kid, I was told that due to presence of industries around our area, we would not have water supply in our taps. However, now that most of these companies have winded-up, we still rely on boreholes for our daily water supply, buying a 25 litre at N60 and in some cases even more than that."

At [redacted] area of [redacted] local government, the people of the area claimed that water had stopped

houses have wells and that is what we are using for our water supply," he said.

In [redacted] area, a 25 litres jerry can of water is sold between N35 and N40, some residents told *Chronicle*, noting that for over two years there were efforts by authorities to address the issue of water scarcity that has been affecting the area.

According to [redacted], [redacted] had been in limbo due

before supplying to the people.

He added that, the scarcity experienced in some places was as a result of the government's attempt to bridge the gap in water supply, noting that the government had embarked on boosting the supply through upgrading of its treatment plants, changing of the laid down pipes among other interventions measures meant for an improved water supply in the state.

## [redacted] to establish 100 literacy centres in [redacted]

By Yusha'u A. Ibrahim

The [redacted] Distribution Company says it has completed plans to establish 100 Women Literacy Centres in more communities within its coverage area of [redacted] states.

A statement from the company, signed by its Spokesman [redacted] indicated that the decision followed a successful graduation

local government area of [redacted] State."

Mr. [redacted] also said the firm targeted 100 more communities in 2019, insisting that the outcome of the first literacy initiative was impressive.

He said, "Our aim is to provide basic education for women who are outright illiterate or semi-literate and have no idea about [redacted] services towards improving their standard of living, and in the long term make them [redacted] ambassadors that can

champion swift payment of electricity bills in their respective communities."

It would be recalled that, Managing Director of the company, Dr. [redacted], launched the Women Literacy Centre initiative in August last year, as part of the company's Corporate Social Responsibility (CSR) with a view to consolidating the existing relationship with communities in [redacted] franchise areas, for optimum services.

General Editor: Yusuf Zangari; Editor: Yusha'u A. Ibrahim; Reporter: Ibrahim Musa Gajinyu; Richard P. Njochal; Tijjani Ibrahim Pope Designer: Saminu Abdullahi Tijjani