

# An Institutional Theory-Based Approach to Government Policies on Corporate Social Responsibility Initiatives by Telecommunication Companies in Nigeria

\*Abubakar Isah Hassan<sup>1</sup>, Nurhidayah Abdullah<sup>2</sup>, Norma Mansor<sup>1</sup>

<sup>1,3</sup>Faculty of Business and Economics, University Malaya, Kuala Lumpur

<sup>2</sup>Faculty of Law, University Malaysia, Kuala Lumpur

\*Email: isaabubakar30@gmail.com

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## Abstract

Achieving Corporate Social Responsibility (CSR) require effective implementation of government policies in a bid to ensure satisfactory compliant by various key players of the economy. However, Nigeria has yet to implement sustainable policies to effectively evaluate the success of CSR implementation especially in the telecommunications sector. This study investigates the drivers of CSR policies in Nigeria's telecommunication sector. It applies institutional theory to assess CSR practices of key players in telecommunication sector including the Nigerian Communication Commission (NCC), Airtel, Etisalat, Globacom, and MTN. A total of 369 responses were analysed using descriptive and inferential statistics. Members of staff of the organizations, government officials and some mobile users were selected as the respondents. Additional responses were analysed and compared with the information obtained from their individual websites. The results were mixed, revealing that firms engage in CSR due to government encouragement, profit motives, and social enhancement. Organizational, governmental, social factors, and tax regulations were also found to drive CSR involvement. The government's role in fostering CSR through an enabling business environment, CSR laws, regulation, and policy formulation was identified. However, compliance with existing CSR laws was weak, as regulatory bodies lacked proper enforcement, and penalties for non-compliance. The study recommends establishing measurement standards to hold corporations accountable for their CSR actions preventing casual benefit from public facilities.

**Key Word:** Telecommunication companies, Corporate Social Responsibilities, Institutional theory, Corporate Governance, Nigeria.

## Introduction

Corporate Social Responsibilities (CSR) have evolved over time from being private guidelines to standard practices in advanced countries. CSR involves the contributions made by corporations towards their immediate community, which can be done through various means such as providing water, road construction, and other beneficial activities (Lu et al., 2019; Sorour et al., 2021). The concept and practices of CSR have become progressively entrenched and are currently gaining significant momentum from corporate managers, governments, and scholars. This is evidenced by the rising number of scholarly works on

the theories and practical features of CSR and the increasing numbers of companies embracing CSR in their policies (D'Amato & Falivena, 2020; Du et al., 2022; Hassan et al., 2020; Majer, 2019).

Governments are playing an increasingly important role in CSR, with their involvement as advocates or CSR architects intensifying since the mid-90s (Mohapatra & Gomare, 2019; Mohapatra, 2021). The concept of CSR has gained momentum in recent years, with corporations increasingly contributing to their immediate communities. Recognizing the social importance of CSR in enhancing economic growth, governments of various countries are changing their direction by ensuring collaboration with private organizations to provide social amenities for sustainable development (Ebekozi et al., 2023; Wirba, 2023). However, research exploring how institutional factors and public policy regulation affect CSR in developing countries, particularly in Nigeria, is scarce. Most literature on CSR has neglected public policies and their influence on CSR activities, as well as the government's role in CSR with corporations, civil societies, and other stakeholders (Bendell et al., 2011; Lin et al., 2019). There is a current requirement that conventional administrations cannot or are reluctant to cover. Some governments do not encourage comprehensive social and ecological regulations. Therefore, external stakeholders have made and enhanced CSR detailing components to cover their issues. The expanded access and availability of CSR data are related to the increasing dimension of commitment between regulators, industry, and partner clusters, which has eventually improved the execution on issues of sustainability (Gouldson, 2006; Karassin & Bar-Haim, 2019).

The factors influencing companies' engagement in promoting and regulating CSR are still debated as the public continues to ask questions as to what extents relevant key players are forced to drive home the successful implementation of CSR. In Nigeria, the attainment of robust Corporate Social Responsibility (CSR) practices encounters numerous obstacles, hindering its widespread adoption across the corporate landscape. Firstly, regulatory frameworks often lack robust enforcement mechanisms, resulting in widespread non-compliance and limited corporate accountability (Jeroh, 2020; Raimi et al., 2022). Despite the presence of CSR laws and policies, their efficacy is undermined by insufficient monitoring and weak penalties for infractions (Agubata et al., 2021). Secondly, the prevailing economic climate tends to prioritize short-term profit maximization over long-term societal benefits, leading companies to prioritize financial gains over CSR initiatives (Amaeshi et al., 2006; Okaro & Okafor, 2021). Moreover, the absence of standardized metrics for evaluating CSR performance contributes to ambiguity and inconsistency in assessing corporate contributions to social development (Udeh & Ezejiofor, 2018).

Additionally, socio-political instability and institutional weaknesses breed uncertainty, dissuading corporations from committing substantial resources to CSR endeavours (Jeroh, 2020; Raimi et al., 2022). These factors highlight the multifaceted challenges militating against the effective realization of CSR objectives in Nigeria, calling for comprehensive reforms in regulatory frameworks, business practices, and societal attitudes towards corporate accountability and social responsibility. This study evaluates the current understanding, practice, and appreciation of the modifying role of the government in advancing CSR with respect to telecommunication companies in Nigeria. The objective of this study is to investigate the possible role of government in CSR execution within a framework based on collaborations between the administration, corporations, and Corporate Social Organizations (CSOs). The study is centered on the government institutional roles in improving CSR policies, regulations, and practices in the telecommunication industry in Nigeria. Next, CSR is introduced and related studies on CSR are presented in Section 1. In Section 2, the objectives of the study are enumerated while Section 3 describes the methodology including data collection and analysis. The obtained results are analysed in Section 4 and the conclusion and recommendations are drawn in Section 5.

## Literature Review and Hypotheses Development

Nigeria is considered one of the most blessed nations given its diverse natural endowments ranging from oil to steel, arable lands capable of growing commercial crops, and an abundance of human resources, making it the largest population in Africa (Akinyetun & Ambrose, 2021; Ebhodaghe et al., 2022; Ohimain, 2013; Otonko, 2012). However, the discovery of oil in Nigeria has led the nation to relying heavily on oil revenues, neglecting opportunities from other spheres of the economy (Adeosun & Shittu, 2022; Apter, 2008; Dode, 2012). The failure of various public sector development projects (PSDPs) in Nigeria has been attributed to the government's long-term lack of political will and weak policy initiatives (Chuks & Oluwatobi, 2017; Nnonyelu, 2013). In this context, Corporate Social Responsibility (CSR) offers a variety of options to address key issues (Asemah et al., 2013; Emezi, 2014), and the involvement of government in CSR has gained significance (Gond et al., 2011; Idemudia, 2010; Rasche et al., 2017). Adeyanju (2012) research emphasized that Nigerian limited liability companies annually disclose their social responsibility endeavours. These efforts are reported in four distinct key areas:

- i. Ensuring the well-being of the company's immediate surroundings by addressing the concerns of neighbouring residents to the extent possible.
- ii. Supporting meaningful national or state initiatives in education, sports, and culture, as part of corporate social responsibility. This may include sponsoring events and providing scholarships, training facilities, and other forms of assistance to students.

- iii. Responding to significant disasters, whether natural or accidental, such as bomb explosions or oil spills in the oil industry. Actions taken include addressing damage to farmlands, crops, forests, and water, and providing various materials to aid disaster victims affected by incidents like fire, flood, drought, and erosion.
- iv. Broadening the scope of company activities to contribute to the nation's economic development. For instance, Guinness plc invested in two prominent eye clinics in Nigeria, while Texaco Oil Producing and Marketing Company ventured into agricultural activities by cultivating cassava and processing Garri.

CSR has gradually been adopted by governments, especially in Europe and many other regions worldwide, as cooperation between national governments and corporations expands to safeguard and advance public goals (Halkos & Nomikos, 2021; Sadiq et al., 2022; Singh & Misra, 2021). The rise of CSR in developing nations, including Nigeria, requires exploration through empirical studies. Researchers have emphasized the importance of the government's role in encouraging corporations to address global challenges and operate sustainably (Edward & Willmott, 2013; Matten & Moon, 2020; Scherer & Palazzo, 2008, 2011). CSR activities in corporations encompass various endeavours, such as corporate altruism, philanthropy, environmental initiatives, and more, all aimed at promoting ethical and socially responsible behaviour (Bhattacharya & Sen, 2004; Bhattacharyya & Verma, 2020).

Several studies have utilized institutional theory to analyse the adoption of CSR practices across firms (Escobar & Vredenburg, 2011; Marano & Kostova, 2016; Muthuri & Gilbert, 2011). These studies highlight how firms respond to pressures from stakeholders, including governments, NGOs, customers, and investors, to adopt CSR initiatives. Organizations seek legitimacy by aligning their actions with societal norms and values, making CSR a crucial component of their strategic decisions (Abugu et al., 2022; Amaeshi et al., 2016; Beddewela & Fairbrass, 2016; Nwagbara & Kalagbor, 2021). Institutional theory suggests that organizations conform to societal expectations to gain legitimacy and ensure survival (Jaja et al., 2019; Jeong & Kim, 2019; Yang et al., 2007). This theory consists of three pillars: coercive, normative, and mimetic isomorphism. Coercive isomorphism refers to organizations complying with external pressures, such as legal regulations. Normative isomorphism involves adherence to industry norms and professional standards while mimetic isomorphism entails imitating successful practices of other firms.

The institutional environment within industries can strongly influence CSR adoption. Norms and expectations regarding CSR practices vary across industries. Institutional theory helps explain why firms within certain sectors may prioritize specific CSR initiatives over others (Bice, 2017; Khan et al., 2020; Young & Marais, 2012). For instance, industries with high environmental impact may face stronger pressures to adopt sustainability practices. Institutional theory also emphasizes the interaction between global and local pressures. Firms operating across different countries must navigate cultural, legal, and social differences when implementing CSR practices. This theory provides insights into how multinational corporations adjust their CSR strategies to suit diverse institutional contexts while maintaining a consistent brand image (Gulema & Roba, 2021; Kostova & Marano, 2023).

CSR perception in Nigeria is influenced by social and cultural structures. Reports indicate that indigenous customers and Civil Society Organizations (CSOs) exert minimal pressure, and the enforcement of CSR laws is weak (K. Amaeshi et al., 2006; Peddada & Abdalla Adam, 2019). Indigenous organizations view CSR as a form of business charity to address economic and social growth disputes in Nigeria (Babalola, 2012; Onuora, 2022). Despite resistance towards government participation in CSR regulation through corporate governance, joint efforts between corporations and the government have led to positive outcomes, such as improved regulations and workplace standards (Bowen, 2013; Fatima & Elbanna, 2023).

Corporate governance (CG) plays a crucial role in the maintenance and success of telecommunication corporations in Nigeria. The absence of effective CG has been linked to challenges faced by both management and stakeholders in the corporations (Al-Tawil, 2016; Nuhu, 2017). The Nigerian Communication Commission (NCC) initiated the Code of Corporate Governance (CCG) for telecommunication corporations to ensure responsible corporate conduct and practices (Ojoye, 2017). Proper implementation of CG standards can foster stakeholder trust, attract foreign direct investment, and bolster Nigeria's telecommunications sector. The link between CG and economic performance remains a contentious topic under current legislative scrutiny. The substantial progress and achievements of Nigerian telecom corporations are undeniable. In our present reality, where our daily lives rely on seamless data exchange, telecom companies play a pivotal role in sustaining this connectivity. Furthermore, CG stands as a cornerstone for contemporary corporate sustenance. Its critical role extends to the corporate landscape and the broader economy, prompting regulatory bodies to elucidate, formalize, and enforce its principles across various sectors (CBN, 2006).

Pressures originating from governments, multinational corporations, and Civil Society Organizations (CSOs) within the production network can exert significant influence. To achieve improved synchronization among these elements, the application of institutional theory can prove invaluable (Oshionebo, 2007; Parsa et al., 2021; Riano & Yakovleva, 2019). This theory delves into the underlying and enduring aspects of social organization, examining the processes through which norms and regulations evolve into authoritative benchmarks for guiding social interactions (Bondy et al., 2012; Frynas & Stephens, 2015; Scott, 2008).

There is a significant lack of research attention directed towards understanding the factors that are perceived to impact the involvement of companies in CSR initiatives within the Nigerian Telecommunication sector. The available studies in this field have primarily focused on examining the effects of shareholders, including corporate executives, employees, shareholders, customers, and local stakeholders. However, these studies are limited in number (e.g., Adebisi & Akinmadele, 2014; Adeyanju, 2012; Fadun, 2014; Osemene, 2012). Until the present time, there has been a noticeable absence of research exclusively dedicated to examining the impact of participating in CSR within corporate entities. This indicates a research gap in terms of understanding the interplay between the roles of corporate organizations and society's reactions to CSR initiatives in Nigeria. Consequently, this study aims to introduce civil society rights and awareness as an intermediary factor in the relationship between perceived service quality and the overall satisfaction of the public regarding service provision. The primary objective of this study is to enhance the comprehension and elucidation of how Nigerians perceive the effects of companies engaging in CSR activities and the consequential influence of these actions on sustainable development.

Different researchers have examined the connections between the sorts of policymaking frameworks and types of CSR frequently utilizing "national corporate frameworks" (Bhattacharyya, 2019; Matten & Moon, 2008; Morsing & Spence, 2019; Nae & Grigore, 2008). The authors contended that the presence of policies and regulations governing CSR would lead to enhancement. Similarly, the concept of "varieties of capitalism" introduced a fresh perspective to comprehending distinctions and resemblances among advanced economies. This approach emphasized the considerable significance of complementary institutions, encompassing corporate governance, industrial relations, innovations, vocational training, and interactions between firms. (Walker et al., 2019).

Studies have shown that CSR in Sub-Saharan Africa is in a nascent stage, and the region's composition is sparse compared to developed countries with no research output to explore how institutional factors and public policy regulation affect CSR, particularly in Nigeria. Most literature on CSR has neglected public policies and their influence on CSR activities, as well as the government's role in CSR with corporations, civil societies, and other stakeholders (Bendell et al., 2011; Lin et al., 2019). Therefore, there is a current requirement that conventional administrations cannot or are reluctant to cover. Some governments do not encourage comprehensive social and ecological regulations; hence, external stakeholders have made and enhanced CSR detailing components to cover their issues. The expanded access and accessibility of CSR data is related to the expanding dimension of commitment between controllers, industry, and partner clusters, which has eventually improved the execution on issues of sustainability (Gouldson, 2006; Karassin & Bar-Haim, 2019).

## Methodology and Model Specification

The study centres on a specific cohort, comprising National Communication Commission officials, telecom service providers, and CSR-involved stakeholders in Nigeria. It primarily focuses on four major telecom firms: Airtel Nigeria Limited, Etisalat Nigeria, Globacom Nigeria Limited, and MTN Nigeria. These entities were chosen due to their notable presence and active participation in CSR activities. Employing semi-structured interviews, the research targets participants were situated in key selected Nigerian states – Abuja, Kano, and Jigawa. The methodology employs a review study akin to previous CSR analyses to amass field data and insights. Semi-structured interviews engage diverse participants, including National Communication Commission officials, the four telecom companies, focus group members, and civil society representatives in the specified regions. One-on-one interviews, focus group discussions, and document analysis were adopted as the research tools. Though interviews with government and corporate figures posed challenges, they yielded pertinent data. Interview requests were personally dispatched through secretaries to facilitate smooth interactions. Focus group discussions with civil society further enriched the data. The obtained responses were analysed and compared with the information on their individual websites to make inferential judgments.

Two rounds of semi-structured interviews were conducted in strategic Nigerian zones to comprehend government institutions' role, especially the Nigerian Communication Commission, and telecom providers' CSR contributions. These providers were chosen for their market leadership and robust CSR engagement. Employing an exploratory research design, the study sought to elucidate how government institutions augment CSR for sustainable development. Initial steps involved online searches and visits to the National Communication Commission for relevant corporate identification and essential information gathering. A structured interview questionnaire was devised to comprehensively engage NCC officials, the four telecom companies, civil society, and some numbers of users. This encompassed CSR evaluation through official documents and on-site visits to the companies.

### *Categories of the Respondents*

The respondents in the analysis comprise those who have stake in the Nigerian Telecommunication industry and have been found to somewhat engage in CSR. The categories of the selected respondents are:

- i. National Communication Commission (Monitoring and Regulatory body)
- ii. Civil Society (Monitoring and Report)
- iii. Focus groups (Thirty subscribers each from the four service providers per location)
- iv. Airtel Nigeria (service provider)
- v. Etisalat Nigeria (service provider)
- vi. Globacom Nigeria (service provider)
- vii. MTN Nigeria. (Service provider)

### *Sampling Technique and Demographic of the Respondents*

This article utilised a purposeful sampling technique. Like most qualitative research, a purposeful sampling strategy was used to choose suitable participants for this inquiry because participants "must match certain standards". With regards to the investigation, corporations were chosen based on the following standards:

- i. Motivation for corporations' CSR activities.
- ii. Corporations that spend more on CSR activities

The choice of the participants began with the identification of the appropriate corporation for the enquiry. This is done to ensure that the participants come from a corporate environment suitable for the criteria of the research. The standard chosen for the corporations to participate is that they must have elementary knowledge and exposure to CSR with abilities and information literacy. Simply put, the staff of corporations participating in the research must have moderate or at least basic knowledge and abilities in the corporation's CSR activities. The size of the sample population for this investigation is made up of 49 participants for this survey. The participants selected for this study were considerably chosen based on the participants' experience on corporations' CSR activities. Overall, Table 1 summarizes the demographic of the corporations' participants.

The participants include five management staff from the National Communication Commission, a federal government agency tasked with managing and coordinating the affairs of the country's telecommunication industries, eight management staff from MTN Nigeria, seven from Globacom Ltd., eight from Airtel Nigeria, six from Etisalat Nigeria and fifteen from various civil society groups. These management staff include executive directors, executive secretaries, senior managers, and managing directors in the selected government and private telecommunication industries in Nigeria. In addition, a focus group interview was conducted for 30 participants each drawn from the four telecommunication companies. These participants were divided into five groups, with each group consisting of six members. Cresswell *et al.* (2012) argued that a focus group can consist of four to six participants. Having fulfilled this criterion, the researcher went further with the study. The gender status of the participants does not influence the qualitative findings. Regarding their educational background, over 80% of the respondents were graduates with intuitive knowledge of CSR. Some of the participants have satisfactory working experience ranging from five to ten years.

Table 1: Demographic of Corporations' respondents

Corporations	Number of participants	Locations		
		Abuja	Jigawa	Kano
NCC	5	5	0	0
MTN Nigeria	8	3	2	3
Globacom Ltd	7	3	2	2
Airtel Nigeria	8	2	2	4
Etisalat Nigeria	6	2	2	2
Members of Civil Societies	15	7	4	4
Total Number of participants	49			

### *Data Collection Methods*

For this analysis, a combination of primary and secondary data collection sources was employed. The primary source, commonly referred to as the one-on-one technique, was utilized. In this technique, face-to-face interviews were conducted with participants. These interactions enabled in-depth exploration and direct access to insights. The websites of the telecommunication companies were also perused for more information. Information from secondary sources was drawn from government institutions such as the National Communication Commission (NCC) and the Code of Corporate Governance (CCG). Additionally, the general reports of the telecommunication companies – Airtel, Etisalat, Globacom, and MTN – were studied. Brochures from Civil Society Organizations (CSOs), relevant articles, and scholarly journals were also consulted. The combination of primary and secondary sources enriched the depth and breadth of information collection. Each source proved to be valuable in capturing the multidimensional aspects of the research.

### *Interviews*

The study conducted a one-on-one qualitative interview with the participants by asking the respondents one or more people open-ended questions and their responses were documented. Open-ended question with the hope that the participants would have a better chance to explain their involvements and not be interrupted by any point of view of the scholar or past study when transcribing. Selected interview questions which were posed to them were:

- i. How are corporations motivated to enhance their CSR participation?
- ii. Why do corporations increase their CSR activities?
- iii. Does your corporation involve stakeholders in dialogues before embarking on any CSR activity/programme/project in your host community in Nigeria?
- iv. How do institutional factors affect the adoption of CSR in your corporation?
- v. What specifically is the role of your institutions in CSR?
- vi. Does your institution have a specific policy/regulation that regulates CSR activities in Nigeria?
- vii. What is the nature of your relationship with the corporation and civil society on CSR?
- viii. How can government institutions encourage sustainable CSR?

The above interview technique is supported by studies conducted by Amaeshi *et al.* (2006), Sweeney (2009), Obalola (2010), and Ogundajo *et al.* (2022) and some others in their distinctive exploratory surveys. In addition, the interview questions used in this study were derived from relevant literature and were subjected to expert review before they were administered to the participants. The researcher sorted the opinions of five different independent experts, including the supervisors, corporate social responsibility expert, and business analyst. They provided valuable suggestions and modifications before the interview questions above were finally agreed upon.

### *Organizing the Data from Participants*

The participants' responses were methodically organized by establishing an open strategy. They were asked to score the telecommunication companies as well as the regulatory bodies on a scale of 1 to 100. Subsequently, the data underwent various refinement and filtration stages, following Miles and Huberman's (1994) three-step approach to data analysis: data reduction, data display, and conclusion and verification. Prominent themes such as CSR, institutional factors, and policy regulation were key from the interviews, and these themes were corroborated by the findings of focus group discussions, validating the alignment between the study's prepared questions and the actual outcomes. The data collected from interviews, focus group discussions, and document analysis were subjected to meticulous examination, with a particular focus on how government policies have prevailed on the CSR of the selected corporate bodies within the telecom sector – the core significance of this qualitative investigation – ensuring its congruence with the research objectives and intent.

### *Data Interpretation and Analysis*

The initial analysis phase involved manually reviewing data from all respondents, including transcribed interviews and focus group discussions. The main goal was to uncover emerging themes from participants' inputs. The researcher began by carefully engaging with recorded interviews and extensively reviewing transcripts. The study then rigorously read, edited, and verified the information, ensuring accuracy paragraph by paragraph. In this phase, various themes were identified within the interview data, primarily leaning towards expressive aspects.

The analysis then utilizes description and inferential statistics to evaluate how governance policies influenced CSR within the selected bodies in the three states based on the organized responses. Descriptive statistical measures such as mean, minimum, maximum, and standard deviation were computed and explained to characterize obtained data. Given variations in data scaling, a generalized linear moment estimating technique was adopted to examine how governance policies and laws impact sustainability practices of the selected Telecommunication bodies.

## **Results And Discussion**

The findings as presented in Tables 2, 3, and 4 give the results of the descriptive inference based on the assessments by the focused groups in Abuja, Jigawa and Kano. The results display a range of scores for MTN, Globacom, Airtel and Etisalat Nigeria based on the assessment by focused groups in the three locations. For Abuja assessments, the lowest scores of 55.55% (CSR Laws), 45.28% (CSR Laws), 52.18% (CSR Laws) and 41.67% (social enhancement) were recorded for MTN, Globacom, Airtel, and Etisalat, respectively. Similarly, in Jigawa, the lowest scores stood at 62.65% (CSR Laws), 59.23% (CSR Laws), 52.64% (CSR Laws) and 51.77% (General government policies) for MTN, Globacom, Airtel and Etisalat, respectively. The observation

in Kano is also in close tune with lowest scores of 67.80%, 60.37%, 64.07% and 54.67% all for CSR Laws indicating that implementation of CSR laws across the states is not seen as having positive impacts on CSR activities. This underscores the fact that there is perceived inaction on the government as the companies are not moved by the CSR laws.

On the other hand, the highest scores were observed at 94.23% (organizational policy), 91.39% (social enhancement), 92.34% (profit motives) and 78.45% (profit motives) for MTN, Globacom, Airtel and Etisalat, respectively in Abuja. Jigawa state presents corresponding highest scores of 94.37% (organizational policy), 87.55% (social enhancement), 91.54% (government tax policy) and 78.09 (government tax policies) for MTN, Gobacom, Airtel and Etisalat. Kano scenario presents a range of highest scores with 93.72% (government encouragement), 95.44% (social enhancement), 90.43% (social enhancement) and 89.53% (profit motive) for MTN, Globacom, Airtel and Etisalat. These indicate that the driving factors for CSR initiatives vary significantly with MTN Nigeria largely recognized to have been motivated by its organizational policies (overall highest score of 92.42%) and Globacom Ltd. (overall highest score of 91.46%) noted to have been driven by its social enhancement activities. This aligns with the perspectives of (Jung & Ali, 2017) and Altschuller et al. (2011), respectively in their argument that corporate entities should genuinely manage the social and environmental effects of their operations through various means. Jung and Ali (2017) argue that to be socially responsible in terms of organizational policies, the concept of justice is an important mediating variable although in the context of employee-employer relations. In the context of this study, all the telecommunication companies must be made to operate a responsible organizational policy.

Airtel and Etisalat Nigeria share the recognition on either government tax policies or profit motive. The significant variation indicates a valuable context for which the driving factor, government policies and laws, require re-evaluation to foster CSR initiatives. Overall, CSR activities driven by government policies and regulations received significant scores with a mean of 76.24%, 89.75%, 67.27% and 62.07% for MTN, Globacom, Airtel and Etisalat indicating positive rating for all of them. However, with a corresponding standard deviation of 11.0746, 26.4424, 22.6115 and 13.4131 for MTN, Globacom, Airtel, and Etisalat, a wide observation is observed in the response of CSR driven by government initiatives. Meanwhile, the variance in the country governance factors, such as government policies (standard deviation of 14.7099), CSR laws (standard deviation of 22.0525), and organizational policies (standard deviation of 24.33062) illustrate that governance practices across the three states (Abuja, Jigawa and Kano) differ by some close margins. This outcome underscores that the operations of the telecommunications companies are nearly the same in the selected states but with keen attention for increased derivatives of CSR among the telecommunication companies.

Table 2: Descriptive Statistics of the average scores obtained from the focused group in Abuja

Corporations	Average Scores Obtained (%)			
	MTN	Globacom	Airtel	Etisalat
Government encouragement	75.44	74.78	56.23	54.31
Profit motives	89.66	84.61	92.34	78.45
Social enhancement	64.52	91.39	77.68	41.67
Organizational policy	94.23	85.99	52.14	64.78
Govt. tax policy	80.31	90.17	71.48	77.83
General govt policies	73.98	66.92	73.89	68.11
CSR laws	55.55	45.28	52.18	49.38
Mean	<b>76.24</b>	<b>89.75</b>	<b>67.27</b>	<b>62.07</b>
Standard Deviation	<b>11.0746</b>	<b>26.4424</b>	<b>22.6115</b>	<b>13.4131</b>

Table 3: Descriptive Statistics of the average scores obtained from the focused group in Jigawa

Corporations	Average Scores Obtained (%)			
	MTN	Globacom	Airtel	Etisalat
Government encouragement	73.29	66.21	54.79	69.01
Profit motives	81.04	61.45	56.56	73.45
Social enhancement	76.53	87.55	70.59	68.34
Organizational policy	94.37	84.32	67.93	65.33
Govt. tax policy	87.20	78.94	91.54	78.09
General govt policies	79.95	74.34	88.16	51.77
CSR laws	62.65	59.23	52.64	62.21
Mean	<b>79.29</b>	<b>73.14</b>	<b>68.89</b>	<b>66.88</b>
Standard Deviation	<b>10.0125</b>	<b>9.3907</b>	<b>14.9755</b>	<b>7.1575</b>

Table 4: Descriptive Statistics of the average scores obtained from the focused group in Kano

Corporations	Average Scores Obtained (%)			
	MTN	Globacom	Airtel	Etisalat
Government encouragement	93.72	80.68	78.33	77.51
Profit motives	92.44	85.79	85.10	89.53
Social enhancement	79.21	95.44	90.43	80.62
Organizational policy	88.65	63.86	77.34	67.86
Govt. tax policy	71.88	81.39	78.90	76.81
General govt policies	80.55	78.01	76.62	90.43
CSR laws	67.80	60.37	64.07	54.67
Mean	<b>82.03</b>	<b>77.93</b>	<b>78.68</b>	<b>76.78</b>
Standard Deviation	<b>9.5966</b>	<b>11.7309</b>	<b>7.7429</b>	<b>12.2893</b>

Table 5: Descriptive Statistics of the average scores obtained from the focused group in Abuja, Jigawa and Kano.

Corporations	Average Scores Obtained (%)			
	MTN	Globacom	Airtel	Etisalat
Government encouragement	80.82	73.89	63.12	66.94
Profit motives	87.71	77.28	78.00	80.48
Social enhancement	73.42	91.46	79.57	63.54
Organizational policy	92.42	78.06	65.80	65.99
Govt. tax policy	79.80	83.50	80.64	77.58
General govt policies	78.16	73.09	79.56	70.1
CSR laws	62.00	54.96	56.30	55.42
Mean	<b>79.19</b>	<b>76.03</b>	<b>71.86</b>	<b>68.58</b>
Standard Deviation	<b>9.7029</b>	<b>10.2965</b>	<b>10.3421</b>	<b>8.1962</b>

In exploring the role of governmental institutions in CSR, participants' transcripts unveiled innovative approaches. These involved collaborations with other corporations, civil society organizations, and stakeholders to address data needs and management. This cooperative strategy prompted governmental bodies to partner with businesses and civil society to assess CSR strategies and requirements. This aligns with the contributions of the studies by Ordonez-Ponce and Clarke (2020). This alignment ensured that corporate efforts effectively correlate with voluntary policy goals. Furthermore, this collaboration highlighted that corporate CSR initiatives were seen as contributions to the community and sustainable development progress. Consequently, the government's role in CSR gained recognition as not only relevant but crucial for achieving sustainability, particularly in emerging economies. Similarly, the government's significance in social development extended to activities such as mandating, facilitating, enabling, partnering, showcasing, and establishing necessary laws and regulations to support corporations' sustainable development endeavours.

The employees of all the three states acknowledged that the introduction of the mobile telecommunications network led to improvements in education, social lives and profit for the corporations. They also admitted that government policies and CSR laws have had them on their tails even as they also acknowledge underperformance in some respects. However, on a 5-point Likert scale, the focused groups expressed dissatisfaction (average value of 1.7) with the governments' handling of issues relating to sponsorship of education by the telecommunication companies as they rate their commitment to sponsorship as social activities to favourably high (average value of 4.2). Overall, all the respondents assessed the relationship between the industry regulators (NCC) and the telecom companies as outstanding (average of 4.23) and fear it may be the underlying factor why erring telecommunication companies with regards to CSR laws are not punished.

## Conclusion

Corporate social responsibility (CSR) plays a pivotal role in fostering societal advancement, demonstrating a commitment to community well-being, and affording businesses enhanced reputation and competitive advantage. Despite the telecommunications industry's significant contribution to Nigeria's economy across various dimensions, there is a growing perception of government initiatives lacking the necessary drive to promote CSR activities within the sector.



This study investigated the drivers of CSR policies in Nigeria's telecommunication sector by applying institutional theory to assess CSR practices of key players in telecommunication sector. The data analysed from the study infers that the service providers in the selected states are aware and involved in CSR. While MTN was found glued more to its organizational policy, Globacom was found to be mostly driven by social enhancements. Tax policies and CSR laws were other factors which affected nearly all the service providers. While the sector's success highlights the importance of genuine CSR encompassing self-regulation, adherence to ethical standards, and contributing to community development, there were concerns that CSR laws are not enforced enough to help improve CSR involvements by the telecommunication companies. The study recommended the establishment of measurement standards with the sole purpose of holding corporations accountable for their CSR actions. Further investigations as to what extent of CSR breach is committed by identified service providers may be required to help strengthen the implementation of government policies. Such a study must explore the empirical records of CSR involvements in comparisons to the country's CSR laws while establishing the relevant punishments where necessary and if any has been imposed.

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