SUSTAINABLE DEVELOPMENT POLICY AND CORPORATE SOCIAL RESPONSIBILITY IN BUSINESS ORGANISATIONS IN NIGERIA S.O. AMIOLEMEN¹ AND A. ADEGBITE²

¹National Centre for Technology Management, South-West Office, Lagos, Nigeria. E-MAIL samiolemen@gmail.com, +234(0)7033870090

²Centre for Space Science and Technology Education, Obafemi Awolowo University, Ile-Ife, Nigeria.

ABSTRACT

This paper evaluates sustainable development awareness in business organisations in Nigeria. While assessing also, the commitment of Nigerian firms to the 3 spheres of sustainable development (social, economic and environmental sphere). The paper also emphasizes the role play by business organisations in Nigeria towards the reduction of pollution and in the national agenda for sustainable environment.

Keywords: Sustainable development; Pollution; Sustainable environment; Business organizations, Nigeria

INTRODUCTION

The concept of sustainable development has been evolving and has received recognition in many organisations around the world. The Brundtland Report 1987 (World Commission on Environment and development) promotes the principle of sustainable development because of urgent needs to check and manage environmental degradation, population growth, resource depletion, loss of biodiversity and poverty. The Brundtland Report recommends that Business enterprise should adopt sustainable development as a central guiding principle since the principle was developed to deal with environmental, social and economic issues facing the world.

The Earth Summit in Rio 1992 that introduced Agenda 21 perhaps marks the start of sustainable development in business to meet the challenges of the 21st century. This led to formation of bodies like the World Business Council for Sustainable Development (WBCSD), Business Action for Sustainable Development that promote sustainable development among business

community. These bodies promote sustainable business culture among companies integrating economic, social and environmental framework in their operations. The rapid adoption of sustainable business in many companies has provided opportunity to develop closer collaboration with government, communities and other stakeholders.

Mullerat and Brennan (2005) stated that en route sustainability and socially responsible businesses recognize the necessity to operate in an environmentally responsible manner and accept that environmental stewardship is part of large context of conducting business. This acceptance includes a willingness both to operate transparently and to engage actively seeking opportunities for improvement through the use of eco-efficient solutions, by developing new technologies, by employing life-cycle perspectives in resource and product stewardship and positively addressing biological diversity.

Organisations around the world that incorporate sustainable practices to strengthen their organisation goals have no doubt, increase shareholders values and building better global market share competition. In essence corporate organisations like this contribute to economic growth and political power of any notions.

Therefore evaluating sustainable development in business organisation in Nigeria will contribute to sustainability practice, knowledge base and stimulate high standard of business development.

LITERATURE REVIEW

SUSTAINABLE DEVELOPMENT AND BUSINESS ORGANISATION

The world Commission on Environment and Development in 1987 presented the United Nation's Brundtland Commission Report (Our Common Future) which defined Sustainable Development as the ability to meet the needs of the present without compromising the ability of future generations to meet their own needs. The report recommends that sustainable development principle should become a central guiding principle of United Nation's, Governments, private

institutions, and business enterprises. This is as a result of urgent need to control environmental degradations, population growth, poverty and economic development.

Deloitte and Touche (1992 p.13) indicated that the concept of sustainable development requires organisations to develop a culture that emphasizes employee participation, continuous learning and improvement. Providing evidence from the DRT International survey of European companies reports that just over half of the companies surveyed invited direct suggestions from employees on environmental issues. About 80% of the companies that invited suggestions have changed their products or processes as a result, while only 54% of all respondents have made such changes. They stated that this happens not only in environmentally advanced countries such as Switzerland and Norway, but also in Hungary, where employees are keen to tackle the country's considerable environmental problems.

For instance HSBC bank indicated it manages the direct environmental impacts of the business by working to reduce energy and water use, waste and carbon dioxide emissions. This is said to be achieved by improving the environmental performance of the Bank's operations and incorporating sustainability into purchasing decisions. HSBC became the first major bank to become carbon neutral in 2005. The Bank continued to maintain its carbon neutrality - meaning its worldwide operations contribute zero net carbon dioxide into the atmosphere by setting environmental targets.

According to United Nations Environmental Programme Finance Initiative

(UNEP FI) over 170 financial institutions across the world with about 6% from Africa region work UNEP FI to promote linkages between the environment, sustainability and financial performance. UNEP FI carries out its mission to train, identify, promote and realise the adoption of best environmental and sustainability practice at all levels of financial institution operation (unepfi.org). The UNEP FI presently have 7 financial institution as members in Nigeria, which include Access bank, Bank of Industry, Fidelity Bank, Oceanic Bank, Rewet Group, UBA Foundation and Zenith Bank which all the financial institution have adopted to sustainable Business.

CONCEPT OF ECO-EFFICIENCY

In its commitment to make business more sustainable, the World Business Council for Sustainable Development (WBCSD 1996) pointed out that the 1992 Earth Summit in Rio, endorsed eco-efficiency as the way forward for companies individually and business collectively to contribute towards sustainable development. The eco-efficiency was said to be first coined by World Business Council for Sustainable Development in its report Changing Course, which the UN requested as a business input to the Rio process. The eco-efficiency is a management philosophy that encourages business to become more competitive, more innovative and more environmentally responsible. Eco-efficiency embraces other concepts such as pollution prevention, source reduction, waste reduction, waste minimization and clean (or cleaner) production.

Atkinson et al. (2007 p.381) stated that corporations the world over have made significant strides in the direction of eco-efficiency. This is because the ability of organisations to innovate has been combined with the firm's primary motivator – profitability. Energy efficiency, waste reduction and environmental design offer direct potential financial benefits to the company whilst offering the prospect sustainable environmental development.

However with the huge benefit of sustainable development practice in business organisation the role everyone plays within the organisation is important. WBCSD (1996 p.8) indicated that firms management should set the framework for creating a corporate culture of eco-efficiency. Employees at every level should understand that it is important to contribute to the process of sustainable development in the production and delivery chain of goods and services. Companies are to take full responsibility for all of its products; as such the whole life cycle of a product should be considered in all levels of decisions in adding value and in reducing environmental impact.

In order for organisations to become more sustainable in their operations, many of them have adopted the concept of eco-efficiency that was introduced by World Business Council for Sustainable Development (WBCSD) in its report "Changing Course". WBCSD (1996 p.4)

claims that Eco-efficiency is the primary way which business can contribute to the concept of sustainable development – a concept recognized by more than 80 per cent of the industrialised world, multinationals, according to UN survey. Eco-efficiency links the goals of business excellence and environmental excellence, by creating the bridge through which corporate behaviour can support sustainable development.

SUSTAINABLE BUSINESS IN NIGERIA

According to United Nations - Department of Economic and Social Affairs (UN-DESA 1999a), Nigeria's approach to sustainable development received a boost from the establishment of the VISION 2010 Committee in 27th November, 1996. The committee set out long term policies to develop socio-economic need of the country to meet global development. The Nigeria National Agenda 21 document was designed to address the environmental implications of these developmental programmes (UN-DESA 1999a). These blue prints and global agenda transformed the thought of many firms in Nigeria to implementing sustainable business policy.

In recent time, the concept of sustainable development is evolving in many business organisations in Nigeria and this is contributing remarkable change in the way business is done in the past. However, the vast majority of business enterprises that adopt sustainable business in Nigeria are from the oil and gas, telecommunication and banking industries. Many of these companies integrate sustainable development principle into their corporate social responsibility agenda trying to create a balance between economic, environment and social values.

The oil and gas sector is linked to the evolution of sustainable business in Nigeria. This is associated with the series of protests and furore of the people about the negligence of the oil companies in protecting the Niger Delta area from oil spillages and flared gas. This negligence has led in no small measure to the destruction of the region's ecosystem.

Agyemen, Bullard, and Evans (2003) provide a detailed account of the impact of oil companies in Nigeria, particular Shell operations in Ogoni land in Niger Delta, Nigeria. Shell activities resulted in pollution of water, land and air which had great impact on the people of Ogoni and the Environment. This resulted to the protestation of the Movement for the Survival of the Ogoni People (MOSOP) to the Government and Shell Petroleum Development Corporation as being

responsible for environmental degradation of their land and the devastation of their livelihood. The protest by MOSOP regrettably led to the execution of Ken Saro-Wiwa and eight other leaders of Ogoni land on 10 November 1995 by the then military regime. This act though received condemnation from international communities and human right activists. Ever since then and presently, the Niger Delta region remains a difficult zone for oil companies operating in the region to do business because of the series of court cases endlessly instituted by the aggrieved host communities and other nefarious activities carried out by unemployed and restless Niger delta youth.

In 1997, Shell Group of Companies made some commitment to sustainable development, as part of the Group's General Business principles in all shell companies globally. Shell Nigeria placed great importance on making a difference in the environment in which people live and work, fostering and maintaining relationship with communities, taking care to be a good neighbour and contributing to sustainable development initiatives.

According to Shell Press Release on 8 June 2009, Shell settled Ken Saro-Wiwa's case in New York related to allegedly linked Shell with the Nigerian military government in the execution of Ken Saro-Wiwa and others in 1995. The settlement and other payments together total \$15.5 million, which will provide funding for the trust and a compassionate payment for the benefit of Ogoni people. The trust fund provides support initiatives in education, skills development, agriculture, small enterprise development and adult literacy. These support initiatives indicate the active commitment of shell Group of companies to sustainable business development.

The United Bank for Africa (UBA) plc foundation stated that the dedication of its resources to Corporate Social Responsibility (CSR) should not be conceived as a marketing tool in the corporate world. Rather UBA foundation recognises CSR as a corporate contribution toward promoting sustainable development in communities. Since 2006 UBA foundation has spent over 560 million naira in the following focus area referred as E.E.E.S (acronym that connotes EASE) providing ease to the community through education, environment, economic empowerment, special projects (UBA Foundation 2007)

SUSTAINABLE DEVELOPMENT AND CORPORATE SOCIAL RESPONSIBILITY

The concept of sustainable development in many organisation have revolved around the John Elkington triple bottom line and the WBCSD eco-efficient concept creating balance between corporate objectives and sustainable development policy. Also many organisations have incorporate environmental management systems (i.e. ISO 14001) and report their sustainable development performance through Corporate Social Responsibility (CSR).

The European Commission's Directorate-General for Employment and Social Affairs (2002), presented a Green Paper 'Promoting a European Framework for Corporate Social Responsibility" in 2001. The Green Paper defined Corporate Social Responsibility (CSR) as 'a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis' as they are increasingly aware that responsible behaviour leads to sustainable business success. CSR is also about managing change at company level in a socially responsible manner. This happens when a company seeks to set the trade-offs between the requirements and the needs of the various stakeholders into a balance, which is acceptable to all parties. If companies succeed in managing change in a socially responsible manner, this will have a positive impact at the macroeconomic level.

May, Cheney, and Roper (2007, p 406-408) provide detailed evidence in the interrelationship between CSR and sustainable business in their book the debate over Corporate Social Responsibility. According to them "both concepts highlight the notion of balancing interests-economic versus social and environmental interests and the current versus future generation's interests. Both encourage business to adopt tool such as a triple bottom line (TBL) accounting and social reporting". They cited Foot and Ross (2004) argument that sustainability or sustainable business can be a broader concept compared to CSR.

Oceanic Bank Nigerian Plc signed the United Nations Environment Programme Finance Initiative (UNEP FI) on the 21st of May, 2008. The decision is aimed at inculcating into its banking operations, the need to be a socially and environmentally responsible business entity. Oceanic Bank reveals in their CSR report that CSR is not only limited to the impact business has on society, but encompasses a more complex relationship between business and society. Oceanic Bank like many other Nigerian banks is committed to implementing sustainable development policy into their business operations but a lot still has to be done to address, how the organisations will manage their direct environmental impacts.

There is no doubt about the increasing active engagements of business organisations in relation to management of environment issues (climate change, global warming, deforestation, resource depletion) around the world. These active engagements can be directly linked to rapid adoption of sustainable development both by governments and among many big corporations. Basically environmental issues and business is even more widely discussed topic by governments, business leaders, public, authors and environmental activists. That is why there is need to clearly evaluate the environmental concerns of firms in Nigeria even though majority of them claim to operate their business in a sustainable manner.

Generally, Studies have shown that most firms in Nigeria have not set or implement their sustainable vision towards proper management of the environment. This can obviously be related to stark indifference of the Nigerian government to implementing and enforcing environmental laws and regulations; poor understanding of environmental issues, and lack of commitment to protecting and managing the environment by firms and business organisations. The non-committal of business organisations towards environmental management is indicative of the non-employment or paucity of environmental managers/sustainable development experts, who are to oversee and advise business organisations accordingly. For instance most firms in Nigeria use fuel/diesel generator to power their business operation because of irregular power supply by Power Holding Company of Nigeria (PHCN) to addressing the concomitant noise and air pollution resulting from it.

Evidence has shown that the oil and gas sector show keener commitment to environmental protection. For instance, Total Oil Nigeria (2009) stated that their approach to sustainable

development is focused on a number of areas, including safety, environmental protection, community relation, energy and efficiency.

Addax Petroleum Nigeria emphasised that its concern for social and economic development in a safe environment has always been an intrinsic part of its business. One of Addax Petroleum's core beliefs is that being a good employer and a good corporate citizen is essential to building and sustaining a dynamic and profitable business. Addax Petroleum's management believes the Corporation has a duty to provide a quality work environment for its employees and partners, and to understand the needs of the communities where it operates in order to improve living conditions with efficient and sustainable solutions. However, to further identify and assist in community based projects, Addax Petroleum hosts regular town hall meetings and local stakeholder consultations to gather information and evaluate needs in the community.

FINDINGS AND OBSERVATIONS

This work evaluates sustainable development principle in business organisations in Nigeria by assessing employee perception and using other secondary information to strengthen the research. This paper presents various findings based on the information gathered from a previous survey that will help the readers have a clear cut view of sustainable policy implementation and awareness in business organisations in Nigeria. Hence, based on careful review of firms in Nigeria, one can suggest that some oil and gas, telecommunication and some new generation banks in Nigeria fall within the compliance and efficiency sustainability phases. The old generation banks in Nigeria are still in the Rejection and Non-responsiveness sustainability phases according to Dunphy, Griffiths and Benn (2003).

However, several factors have been identified to be responsible for the poor implementation of sustainable development policies by business organisation in Nigeria. These factors are discussed below with a view to anticipate necessary improvement towards sustainable corporation as defined by Dunphy .D, Griffiths .A and Benn .S (2003):

Employee Awareness: It is observed that although most business organisations in Nigeria claim to do business in a sustainable way, the awareness among employees is low. The

role of employees in any business can never be under estimated. As the principle of sustainable development is evolving in business organisation in Nigeria, there is need for employers to effectively ensure that sustainable development policies adopted by organisations are also enshrined in the employees' codes of conduct. Constant training and awareness campaign from top management to lower level of the organisation are also important.

Inadequate Knowledge Base on Sustainable Business: From recent study, it is evident that majority of business organisations in Nigeria lack the knowledge on how to implement principle of sustainable business compare to organisations in the United Kingdom and United States. The result of a recent survey showed that the banking and telecommunication companies in Nigeria lack explicit knowledge of Triple Bottom Line concept by John Elkington (1997) and the Eco-efficiency concept of World Business Council for Sustainable Development. A visit to sustainable home page of organisations like Abbey bank, Cooperative bank, HSBC, T-mobile, 02-mobile, Vodafone obviously reveals that organisations in developed countries are well rooted in the implementation of sustainable development programmes, while also using both the Triple Bottom Line and Eco-efficiency of World Business Council Standard to create a balance between business goals and sustainable development policy.

<u>Lack of Experts in the field of Sustainable Business:</u> The over all implementation of any form of policy or agenda within an organisation either public or private requires the services of experts in that field. To this extent, there is urgent need for tertiary institutions in Nigeria to start training sustainable/environmental managers who can implement a well co-ordinated sustainable development policy for corporations in Nigeria.

Organisation ignorance: Most organisations in Nigeria adopt a subjective approach to their sustainable policy rather than a holistic approach. They view corporate social responsibility as a sustainable policy factored on entertainment and sponsorship. For instance, MTN Nigeria adopted a subjective sustainable approach hinged on socio-economic development (i.e. education, small scale business development, health care development) without focus on environmental health. But sustainable business organisation is aimed at deploying a win-win situation by setting objective policies that does not only enhance socio-economic improvement of the community, but also promotes environmental health and sustainability. MTN South Africa is a good example where a win-win objective sustainable policy is adopted; the organisation promotes social and economic development, while implementing proper environmental management system. It engages in waste re-use, recycle, and minimising energy usage in its operation to reduce operational cost. MTN also complies with environmental legislations, promote environmental awareness among its employees and encourage work in an environmentally responsible manner. To manage and control their environmental aspects and improve its environment performance, MTN South Africa provides online its Environmental management system (EMS) to stakeholders.

Government Roles/Policy: The role played by government both nationally and internationally in implementing sustainable development policy is very critical to the impact the policy will have on the society. Based on evidence, the federal government of Nigeria approach towards sustainable development and her general plan to facilitate business organisations to embark on sustainable programme is poor. This can be easily traced to the evolution of the Nigeria Niger Delta crisis which started in 1995 when Ken Saro-Wiwa and eight other leaders of Ogoni community were killed over protest for Shell Oil to clean oil spillages on their lands. Perhaps the awareness of the Ogoni leaders can be linked to the Rio Declaration on Environment and Development (Agenda 21) in 1992. However Government of different nations over the years have fashioned out strategies to implement sustainable developmental policies to their political agenda. This is supported by United Nations Commission on Sustainable Development (UNCSD) implementation of Agenda 21. Based on this, there are significant contributions in achieving the set goals in many countries which in turn promotes sustainable development within business organisations. For instance United Kingdom has made huge contributions by providing national strategy and indicators to promote sustainable development. This development consequently results to making impacts at all levels of the larger society which business organisations play important role. However, in the case of Nigeria the government have not provided detailed information on nation strategy and indicators for sustainable development that can serve as a building block for business organisations. Although the country provides pre-report on Agenda 21 for UNCSD that required updates to meet the set objectives and serve as guiding principle for corporations in Nigeria. Nevertheless one cannot forget in a hurry the punitive measure the US government took against BP oil for its reckless oil spillage on the Gulf of Mexico.

CONCLUSION

The principle of sustainable development awareness by business organisations in Nigeria is examined. It was however discovered that the awareness and knowledge of employers on sustainable development, most especially on the protection of the environment is low. Nevertheless, majority of the assessed organisations in Nigeria have shown more commitment to socioeconomic development with less priority to environmental protection, control and management. The Nigerian government on her own part has not played the much needed role in stimulating firms to operate sustainable business, compared to the governments of United Kingdom, United States of America and South Africa.

Despite the fact that organisations' awareness to sustainable development is relatively low, corporations in Nigeria have presently developed interest towards sustainable development as

evident in planting a tree campaign of Lagos State and sponsorship of football competition. Many of these socio-economic and environmental responsibilities will go a long way in bringing the community closer to the organisation, thus gaining their respects, patronages and goodwill. It is however pertinent for Nigerian government as a matter of urgency to develop a well structured sustainable policy that will be a guiding principle to business organisations in Nigeria. This step will definitely promote positive images of Nigerian businesses and services around the world. Finally, sustainable business agenda may be a way for corporations in Nigeria to maximise their profit if well conceptualised as a marketing/public relations strategy.

RECOMMENDATIONS

The roles business organisations play in nations building is immeasurable if the principle of sustainable development is adopted. To this extent, the following recommendations are made to provide appropriate guide for corporations in Nigeria to be more committed to sustainable development principle in their business objectives.

- i. <u>Organisational Commitment:</u> For corporations to be very active in sustainable business there should be high level of commitment by them. This commitment will then transform the general attitude and behaviours of the organisations both internally and externally towards sustainable business. Hence, organisational commitment will definitely promote good relationship and understanding between stakeholder (employer, employees, government and general public). Therefore, organisations in Nigeria should be more willing to put extra effort to implement policies that will promote sustainable business goals and values at every level in their operations. However, they should be committed to the triple bottom line and eco-efficient concepts to establish a balance between their business objectives to achieve an effective sustainable business framework.
- ii. <u>Team Based Management:</u> To be able to achieve sustainable business objective, there should be involvement of all workforce within the organisation. The leaders of the corporation should set objectives and targets required toward sustainable business to team members. They should inform all the team members' roles to play in any new business development and create room for advice for potential improvement by team members. The team base management surely will help corporations to achieve its sustainable

- objectives and also allow them to seek new business opportunities for long term productivity.
- iii. <u>Continuous Improvements:</u> To achieve sustainable business corporation, management should have in mind that it is not a day dream but continuous reviewing and improving its sustainable goals to meet the needs of present and feature generation. This means business leaders must act professionally to meet everyday challenges and opportunities focused on sustainable business standards around the world.
- iv. <u>Education and Training:</u> This is the most important area corporations must invest time and resource en-route sustainable business. The education and training of all stakeholders in relation to style of sustainable business adopted is very essential not just for stakeholder awareness but improved organisation quality and performance. Therefore, business organisation in Nigeria should take the advantage of educating and training all stakeholders in accordance with the sustainable visions of the company.
- v. <u>Identification of Goals:</u> Based on evidences, it is clear that business organisations in Nigeria have not been able to really identify sound sustainable vision that meets their present needs. For instance, most organisations in Nigeria generate electricity for their business operation using fossil fuel generators which increase the overall operation cost and have serious impact on the environment. In the developed countries, most organisations are exploring sustainable energy (solar/wind) for generating electricity that have lower cost both financial and on environment. Hence business organisations in Nigeria should set their sustainable goals towards renewable energy (wind/solar) for electricity so as to reduce their overall production cost and protect the environment from pollution.
- vi. <u>Stakeholder satisfaction:</u> Organisations in Nigeria should recognise that only sustainable development principle provides the platform to integrate their businesses objectives into a common goal without any conflict. Sustainable development policy can provide strategies for supporting economic, social and environmental management needs of all stakeholders. There are no doubts that stakeholders will not be having conflicting interest to resolve but corporation can mange it by showing genuine interest through continue meeting and consultations.

- vii. <u>Research and Development:</u> The major problem hindering most Nigerian firms to embrace the concept of sustainable development in business development is because they lack the technicalities and knowledge required to stimulate business growth and promote corporate brand within the framework of sustainable development. Therefore, there is need for firms and organisations to research on how they can make social and economic profit through their involvement in protecting and conserving the environment. In addition, firms should also focus on sustainable procurement and sales of product brands and services that are cost effective and environment friendly.
- viii. <u>Environmental Management:</u> Business organisations in Nigeria need to take urgent steps towards the management of the environment because they generally lack interest in this direction. However, it is suggested that corporations in Nigeria should endeavour to implement a well structured environmental management systems (EMS) as an operational tool to protect the environment. Business organisations in Nigeria should adopt ISO 14001 certification, as a valued EMS standard for managing the environment and building good corporate image. This will help them to improve environmental performance and prevent liabilities from lawsuit, government fine and waste of resources.
 - ix. <u>Partnership:</u> It is very important for corporations in Nigeria to partner with similar business organisation in developed nations to seek information and technology transfer to promote sustainable business. Also share human resources to promote sustainable development policy from other region to inspire them to meet global standard.
 - x. <u>Compliance with Legislation:</u> There is need for business organisation in Nigeria to comply with any form of legislation/regulations guiding the operations. For instance, the oil and gas industries should make necessary actions to comply with Gas Re-Injection Act to prevent gas flaring in the Nigeria Niger Delta region.
 - xi. <u>Reporting and transparency:</u> Organisation in Nigeria should recognise that the only way to boost and inform the world about their sustainability achievements is for them to be committed to sustainability reports. This type of reports should be produced from time to time to account for their sustainable development performance, and on decisions made to meeting issue arising from their sustainable development policy. The reports should be

- available to all stakeholders through communication medium like internet, conferences and workshop, press releases and television programmes.
- xii. <u>Government involvement:</u> To enable corporation attain efficiency and effectiveness towards a well implemented sustainable development policy the federal government of Nigeria must play some vital roles. This involves providing national strategies and indicators to promote sustainable development that meets international standard (agenda 21). There is need to establish institutes for managing and coordinating sustainable development practices by business organisations in the country. The government should be committed to providing effective legislations that will monitor and control organisations' impact on the environment. Also the government should be more proactive in providing the needed infrastructures (good transportation system, electricity, health care, education, security) that will strengthen any effort made by business organisations towards sustainable development.

References:

Adegbite A (2009) Evaluation of Sustainable Development Principle among Business Organisation in Nigeria: Staff Perspectives. Unpublished M.Sc Dissertation, Faculty of Society and Development, Sheffield Hallam University, UK

Addax Petroleum's (2009) Corporate Citizenship [online]. Last accessed August 2009 at: http://www.addaxpetroleum.com/corporate_citizenship

Agyemen J, Bullard. D, and Evans. B (2003) Just Sustainabilities: Development in an Unequal World. Published by Earthscan.

Atkinson G et al (2007) Handbook of sustainable development. Published by Edward Elgar.

Brundtland H (1997) Our common future: World Commission on Environment and Development

ConocoPhillips (2008) Our Approach to Sustainable Development [online] Last accessed August 2009 at: http://www.conocophillips.com/EN/susdev/ourapproach/Pages/index.aspx

Deloitte and Touche (1992) Business Strategy for Sustainable Development: Leadership and Accountability for the 90s. Published by International Institute for Sustainable Development in conjunction with the World Business Council for Sustainable Development. [online]. Last accessed April 2009 at:http://www.bsdglobal.com/pdf/business_strategy.pdf

Dunphy .D, Griffiths .A and Benn .S (2003) Organizational Change for Corporate Sustainability : A guide for leaders and change agents of the future. Published by Routledge

Elkington J (1997) Cannibals with forks: the triple bottom line of 21st century business. Published by Capstone.

HSBC (2009) Sustainability Home page [online]. Last accessed June 2009 at: http://www.hsbc.com/1/2/sustainability/environment.

Intercontinental Bank (2009) Corporate Social Responsibility. Last accessed July 2009 at:http://www.intercontinentalbankplc.com/portal/general/aboutus.php?pid=39&mode=content

May S, Cheney G, and Roper J (2007) The debate over corporate social responsibility. Published by Oxford University Press US.

Ministry of Environment of the Federal Republic of Nigeria (2003) Nigeria's First National Communication under the United Nations Framework Convention on Climate Change [online] Last accessed August 2009 at: http://unfccc.int/resource/docs/natc/niganc1.pdf

MTN Nigeria (no date) MTN Corporate Information [online]. Last accessed August 2009 at: http://www.mtnonline.com/about/mtnf-whatwedo.aspx

MTN South Africa (no date) MTN Environmental Policy [online]. Last accessed August 2009 http://www.mtn.co.za/AboutMTN/EnvironmentalSustainability/Pages/default.aspx

Mullerat R and Brennan D. (2005) Corporate social responsibility: the corporate governance of the 21st century. Published by Kluwer Law International.

Nigerian Bottling Company Plc (2009) Social Responsibility. [online]. Last accessed April 2009 at: http://www.nigerianbottlingcompanyplc.com/nbc/index.php?id=19

Nigerian Communications Commission (2009) About Industry Statistics. [online]. Last accessed July 2009 at: http://www.ncc.gov.ng/index1.htm

Oceanic Bank International Plc (2008) Corporate Social Brochure [online]. Last accessed April 2009 at:http://www.oceanicbanknigeria.com/aboutus/pdf/CSRbrochure

Shell Nigeria. Sustainable Development Homepage [online]. Last accessed April 2009 at:http://www.shell.com/home/content/nigeria/society_environment/sust_dev/dir_sust_dev.html

Total oil Nigeria (2009) Embracing Social Responsibility. [online]. Last accessed August 2009 at: http://www.ng.total.com/03 total nigeria commitments/0302 corporate values.htm

UBA Foundation (2007) CSR Report 2007 [online]. Last accessed April 2009 at:

http://www.ubagroup.com/web/userfiles/file/CSR_Report.pdf

UNEP FI (no date) About United Nations Environment Programme Finance Initiative (UNEP FI) [online]. Last accessed April 2009 at: http://www.unepfi.org/about/index.html

UNCSD (2009) United Kingdom National Information / National Reports [online] Last accessed August 2009 at: http://www.un.org/esa/dsd/dsd_aofw_ni/ni_natiinfo_uk.shtml

UNCSD (2009) Nigeria National Information / National Reports [online] Last accessed August 2009 at: http://www.un.org/esa/dsd/dsd_aofw_ni/ni_natiinfo_nigeria.shtml

UN-DESA (1999a) Economic Aspects of Sustainable Development in Nigeria: Agenda 21 [online] Last accessed August 2009 at: http://www.un.org/esa/agenda21/natlinfo/countr/nigeria/eco.htm

UN-DESA (1999b) Natural Resource Aspects of Sustainable Development in Nigeria: Agenda 21 [online] Last accessed August 2009 at: http://www.un.org/esa/agenda21/natlinfo/countr/nigeria/natur.htm#energy

World Bank (2009) Nigeria Competitiveness Profiles

http://siteresources.worldbank.org/EXTAFRSUMAFTPS/Resources/Nigeria.pdf

World Business Council for Sustainable Development [WBCSD] (1996) Eco-efficient Leadership for Improved Economic and Environmental Performance